
A Detailed estimates of Australian Government budgetary assistance

Each year, the Commission calculates estimates of the Australian Government's budgetary assistance to industry. Prior to 2000, estimates had been reported only at the sectoral level — that is, for manufacturing, primary production, mining and services. To provide more detailed information on the incidence of this assistance, in 2000 the Commission disaggregated its estimates for the manufacturing and services sectors into 11 and 14 industry groupings respectively. In 2002, further detail was provided by disaggregating the estimates for the primary production sector into 10 industry groupings. The methodology used to allocate budgetary assistance to these industry groupings was described in Methodological Annexes (PC 2000d, PC 2002c) to the 1999-2000 and 2001-02 editions, respectively, of *Trade & Assistance Review*. For the estimates in this edition, the Commission has revised its methodology for allocating various budgetary assistance measures among sectors and industries. Changes are set out in an accompanying Methodological Annex (forthcoming). In total, the Commission now reports estimates for 35 industry groupings (plus 4 *unallocated* groupings).

The tables in this appendix contain detailed estimates of budgetary assistance to each industry grouping for the years from 2002-03 to 2004-05. For each grouping, information is provided on:

- the programs classified as assisting the grouping and the extent of that assistance;
- the activity that each program assists — such as exports and R&D; and
- the form of assistance that each program provides — that is, tax exemptions (TE), direct financial assistance (DFA) or the funding of institutions (FI).

The estimates are derived primarily from the Australian Government's budget papers, departmental annual reports and the Australian Treasury's Tax Expenditures Statements (TES). The estimates include a number of recently introduced measures as well as incorporating revisions to outlays and tax concessions for previous years.

The Commission's approach to measuring budgetary assistance is explained in more detail in *Methodological Annex A* to the 2001-02 *Review* (PC 2003c). The Commission periodically reviews its assistance measurement methodology, and intends to review the coverage of its budgetary assistance estimates in the year ahead.

Table A.1 Australian Government budgetary assistance to primary production, 2002-03 to 2004-05

\$ million

	Type ^a	02-03	03-04	04-05 ^b
Horticulture and fruit growing				
<i>Industry-specific measures</i>				
Citrus Canker Eradication Programme	FI	-	-	3.5
Tax deduction for horticultural plantations	TE	5.0	5.0	5.0
Tax deduction for grape vines	TE	8.0	10.0	10.0
<i>Sector-specific measures</i>				
Agricultural development partnership	DFA	1.7	2.7	1.1
Farm Help	DFA	3.5	2.3	1.4
Farm Management Deposits Scheme	TE	37.3	25.2	10.1
Farm Bis Program	FI	4.0	3.8	1.8
Income tax averaging provisions	TE	26.0	16.4	13.6
Industry partnerships program	DFA	-	-	3.5
Rural Financial Counselling Service	FI	0.8	1.0	0.7
Skilling farmers for the future	FI	0.5	0.4	-
Tax deduction for conserving or conveying water	TE	5.6	5.6	5.6
<i>Rural R&D measures</i>				
Grape and Wine R&D Corporation	FI	7.0	6.9	8.1
Horticulture R&D	FI	29.6	28.4	32.9
Rural Industries R&D Corporation	FI	2.1	2.0	1.9
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	1.7	1.7	1.4
TRADEX	TE	<0.1	<0.1	<0.1
<i>General investment measures</i>				
Development allowance	TE	<0.1	-	-
<i>General R&D measures</i>				
Biotechnology Innovation Fund	DFA	-	0.1	0.1
COMET Program	DFA	<0.1	<0.1	0.1
Cooperative Research Centres	FI	2.0	4.1	3.7
CSIRO	FI	10.0	13.3	20.6
Farm Innovation Program	DFA	0.7	0.1	-
Major national research facilities	FI	0.7	1.1	1.3
New Industries Development Program	FI	1.3	1.1	1.2
Premium R&D tax concession	TE	0.1	0.2	0.2
Preseed fund	FI	3.4	0.7	0.3
R&D Start	DFA	1.6	0.2	0.4
R&D tax concession	TE	0.9	1.1	1.2
R&D tax offset for small companies ^c	DFA	1.4	2.0	2.4
<i>Other measures</i>				
Eden Structural Adjustment	DFA	<0.1	<0.1	-
South West Forests Structural Adjustment	DFA	0.1	-	-
Wide Bay Burnett Structural Adjustment Program	DFA	0.1	-	-
Total		155.3	135.2	131.9

Table A.1 (continued)

	Type ^a	02-03	03-04	04-05 ^b
Grain, sheep and beef cattle farming				
<i>Industry-specific measures</i>				
Beef Expo + Gracemere Saleyards	FI	3.9	-	-
Ovine Johnes Disease Control Programme	FI	0.1	0.1	0.3
Tasmanian wheat freight subsidy	DFA	0.8	0.8	0.4
Tuberculosis Freedom Assurance Programme	FI	-	1.0	0.6
<i>Sector-specific measures</i>				
Agricultural development partnership	DFA	0.7	1.2	0.5
Farm Help	DFA	12.3	5.0	7.1
Farm Management Deposits Scheme	TE	306.4	182.4	67.8
Farm Bis Program	FI	17.7	14.2	6.7
Income tax averaging provisions	TE	139.3	87.8	72.7
Industry partnerships program	DFA	-	-	0.1
Rural Financial Counselling Service	FI	1.7	2.0	1.9
Skilling farmers for the future	FI	2.3	1.6	-
Tax deduction for conserving or conveying water	TE	9.9	9.9	9.9
<i>Rural R&D measures</i>				
Wool R&D	FI	16.2	14.1	13.5
Grains R&D Corporation	FI	39.2	42.4	35.7
Meat and livestock R&D	FI	26.6	32.8	39.0
Rural Industries R&D Corporation	FI	-	2.6	2.2
<i>General export measures</i>				
EFIC national interest business ^d	DFA	4.3	4.3	3.6
Export Market Development Grants Scheme	DFA	0.3	0.5	0.4
<i>General investment measures</i>				
Development allowance	TE	<0.1	-	-
<i>General R&D measures</i>				
Biotechnology Innovation Fund	DFA	0.1	0.1	<0.1
Commercial Ready Program	DFA	-	-	0.2
COMET Program	DFA	<0.1	<0.1	-
Cooperative Research Centres	FI	8.2	8.6	8.6
CSIRO	FI	42.4	61.3	70.6
Farm Innovation Program	DFA	0.2	<0.1	-
Innovation investment fund	DFA	-	-	1.0
New Industries Development Program	FI	0.3	0.2	0.3
Premium R&D tax concession	TE	0.2	0.3	0.3
R&D Start	DFA	-	0.1	-
R&D tax concession	TE	1.2	1.5	1.6
<i>Other measures</i>				
Small business capital gains tax exemption	TE	7.0	7.9	11.7
Total^e		641.2	482.7	356.6

Table A.1 (continued)

	Type ^a	02-03	03-04	04-05 ^b
Dairy cattle farming				
<i>Sector-specific measures</i>				
Agricultural development partnership	DFA	0.7	1.2	0.5
Farm Help	DFA	8.3	5.0	1.2
Farm Management Deposits Scheme	TE	21.2	12.7	5.6
Farm Bis Program	FI	2.4	1.6	0.8
Income tax averaging provisions	TE	26.1	16.5	13.6
Rural Financial Counselling Service	FI	0.6	0.6	0.4
Skilling farmers for the future	FI	0.3	0.2	-
Tax deduction for conserving or conveying water	TE	1.2	1.2	1.2
<i>Rural R&D measures</i>				
Dairy Research and Development	FI	14.1	15.4	14.5
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	<0.1	<0.1	<0.1
TRADEX	TE	-	-	0.4
<i>General R&D measures</i>				
CSIRO	FI	9.9	12.7	11.8
Farm Innovation Program	DFA	<0.1	<0.1	-
New Industries Development Program	FI	0.3	0.3	0.3
<i>Total^f</i>		85.3	67.3	50.3
Poultry farming				
<i>Sector-specific measures</i>				
Farm Help	DFA	0.6	0.1	-
Farm Management Deposits Scheme	TE	0.6	0.5	0.3
Farm Bis Program	FI	0.1	0.1	<0.1
Income tax averaging provisions	TE	1.5	0.9	0.8
Industry partnerships program	DFA	-	-	0.1
Rural Financial Counselling Service	FI	<0.1	<0.1	<0.1
Skilling farmers for the future	FI	<0.1	<0.1	-
Tax deduction for conserving or conveying water	TE	0.1	0.1	0.1
<i>Rural R&D measures</i>				
Egg Research and Development	FI	-	1.1	0.8
Rural Industries R&D Corporation	FI	1.7	2.0	2.1
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	-	0.1	<0.1
<i>General R&D measures</i>				
Cooperative Research Centres	FI	-	3.1	3.4
CSIRO	FI	-	1.0	6.5
Farm Innovation Program	DFA	0.1	<0.1	-
New Industries Development Program	FI	0.1	0.1	0.1
<i>Total</i>		4.9	9.2	14.2

Table A.1 (continued)

	Type ^a	02-03	03-04	04-05 ^b
Other livestock farming				
<i>Sector-specific measures</i>				
Farm Help	DFA	1.1	0.2	0.2
Farm Management Deposits Scheme	TE	19.8	12.9	5.0
Farm Bis Program	FI	0.4	0.3	0.1
Income tax averaging provisions	TE	6.5	4.1	3.4
Industry partnerships program	DFA	-	-	0.1
Rural Financial Counselling Service	FI	0.4	0.4	0.3
Skilling farmers for the future	FI	<0.1	<0.1	-
Tax deduction for conserving or conveying water	TE	0.6	0.6	0.6
<i>Rural R&D measures</i>				
Pig Research and Development	FI	3.3	4.6	6.2
Rural Industries R&D Corporation	FI	1.2	1.1	1.2
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	0.6	0.4	0.5
<i>General R&D measures</i>				
COMET Program	DFA	<0.1	-	-
CSIRO	FI	4.1	3.1	3.6
Farm Innovation Program	DFA	0.1	<0.1	-
New Industries Development Program	FI	0.3	0.2	0.3
R&D tax concession	TE	0.7	0.8	0.9
<i>Total</i>		39.1	28.9	22.5
Other crop growing				
<i>Industry-specific measures</i>				
Sugar Industry Reform Program	DFA	-	69.9	129.4
<i>Sector-specific measures</i>				
Farm Help	DFA	2.4	2.5	1.4
Farm Management Deposits Scheme	TE	21.3	14.3	5.5
Farm Bis Program	FI	1.1	0.9	0.4
Income tax averaging provisions	TE	6.9	4.3	3.6
Industry partnerships program	DFA	-	-	0.1
Rural Financial Counselling Service	FI	0.1	0.1	0.1
Skilling farmers for the future	FI	0.1	0.1	-
Tax deduction for conserving or conveying water	TE	6.2	6.2	6.2
<i>Rural R&D measures</i>				
Cotton Research and Development Corporation	FI	7.3	4.8	4.3
Rural Industries R&D Corporation	FI	3.3	0.7	0.6
Sugar Research and Development Corporation	FI	5.1	5.2	4.8

Table A.1 (continued)

	Type ^a	02-03	03-04	04-05 ^b
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	0.3	0.2	0.1
TRADEX	TE	<0.1	<0.1	-
<i>General R&D measures</i>				
Biotechnology Innovation Fund	DFA	<0.1	0.2	0.2
COMET Program	DFA	<0.1	<0.1	<0.1
Cooperative Research Centres	FI	6.1	8.0	6.5
CSIRO	FI	9.5	8.5	12.6
Farm Innovation Program	DFA	0.2	<0.1	-
New Industries Development Program	FI	0.1	0.1	0.1
Premium R&D tax concession	TE	0.1	0.1	0.1
R&D Start	DFA	-	-	<0.1
R&D tax concession	TE	0.5	0.6	0.6
Total^g		70.8	126.9	176.9
Services to agriculture (inc hunting and trapping)				
<i>Sector-specific measures</i>				
Farm Bis Program	FI	<0.1	0.1	0.1
Income tax averaging provisions	TE	9.0	5.7	4.7
Skilling farmers for the future	FI	<0.1	<0.1	-
Tax deduction for conserving or conveying water	TE	1.3	1.3	1.3
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	0.4	0.6	0.1
TRADEX	TE	<0.1	<0.1	<0.1
<i>General R&D measures</i>				
Biotechnology Innovation Fund	DFA	1.2	0.9	0.5
Commercial Ready Program	DFA	-	-	0.1
COMET Program	DFA	0.1	0.1	0.2
Farm Innovation Program	DFA	<0.1	<0.1	-
Premium R&D tax concession	TE	0.1	0.2	0.2
R&D Start	DFA	1.4	1.3	1.3
R&D tax concession	TE	0.8	0.9	1.0
R&D tax offset for small companies	DFA	1.0	1.4	1.7
<i>Other measures</i>				
South West Forests Structural Adjustment	DFA	0.1	-	-
Wide Bay Burnett Structural Adjustment	DFA	<0.1	-	-
Total		15.3	12.6	11.2

Table A.1 (continued)

	Type ^a	02-03	03-04	04-05 ^b
Forestry and logging				
<i>Industry-specific measures</i>				
Forest Industry Structural Adjustment	DFA	8.4	11.0	10.9
<i>Sector-specific measures</i>				

	Type ^a	02-03	03-04	04-05 ^b
Farm Management Deposits Scheme	TE	0.4	0.3	0.1
Income tax averaging provisions	TE	4.1	2.6	2.1
Rural Financial Counselling Service	FI	0.1	<0.1	<0.1
Tax deduction for conserving or conveying water	TE	0.1	0.1	0.1
<i>Rural R&D measures</i>				
Forest and Wood Products R&D	FI	1.5	1.6	1.4
Rural Industries R&D Corporation	FI	1.8	1.7	1.3
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	<0.1	<0.1	-
<i>General R&D measures</i>				
COMET Program	DFA	0.1	<0.1	<0.1
Cooperative Research Centres	FI	2.4	2.5	0.4
CSIRO	FI	12.4	19.5	23.7
Farm Innovation Program	DFA	<0.1	<0.1	-
Premium R&D tax concession	TE	<0.1	<0.1	<0.1
R&D tax concession	TE	0.1	0.2	0.2
<i>Other measures</i>				
Eden Structural Adjustment	DFA	<0.1	<0.1	-
Total		31.4	39.5	40.3
Commercial fishing^h				
<i>Industry-specific measures</i>				
Aquaculture Industry Action Agenda	FI	-	2.5	1.0
<i>Sector-specific measures</i>				
Farm Help	DFA	0.1	0.1	1.2
Farm Management Deposits Scheme	TE	3.0	1.6	0.6
Farm Bis Program	FI	1.1	3.7	1.7
Income tax averaging provisions	TE	10.6	6.7	5.5
Industry partnerships program	DFA	-	-	0.4
Rural Financial Counselling Service	FI	0.1	0.1	0.1
Skilling farmers for the future	FI	0.1	0.4	-
<i>Rural R&D measures</i>				
Fishing industry R&D	FI	17.4	17.7	16.9
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	0.3	0.5	0.4
TRADEX	TE	<0.1	<0.1	<0.1
<i>General investment measures</i>				
Development allowance	TE	1.6	-	-

Table A.1 (continued)

	Type ^a	02-03	03-04	04-05 ^b
<i>General R&D measures</i>				
Commercial Ready Program	DFA	-	-	0.1
COMET Program	DFA	<0.1	0.1	0.1
Cooperative Research Centres	FI	2.6	2.6	2.6
CSIRO	FI	28.7	29.0	39.0
Farm Innovation Program	DFA	0.1	<0.1	-
New Industries Development Program	FI	0.4	0.3	0.3
Premium R&D tax concession	TE	0.2	0.3	0.3
R&D Start	DFA	0.5	2.2	1.7
R&D tax concession	TE	1.4	1.7	1.7
R&D tax offset for small companies	DFA	1.9	2.7	3.3
<i>Other measures</i>				
Eden Structural Adjustment	DFA	0.1	<0.1	-
South West Forests Structural Adjustment	DFA	<0.1	-	-
<i>Total</i>		70.3	72.2	77.1
Unallocated primary production				
<i>Industry-specific measures</i>				
Australian animal health laboratory	FI	6.1	6.2	6.8
Exotic Disease Preparedness program	FI	1.2	3.0	1.2
<i>Sector-specific measures</i>				
Agricultural development partnership	DFA	1.4	2.3	1.0
Farm Help	DFA	0.5	0.3	0.4
Farm Bis Program	FI	1.2	1.1	0.5
Industry Partnerships Program	DFA	-	-	0.2
National landcare program	FI	32.7	39.1	39.3
Regional assistance	DFA	3.2	4.7	-
Rural Financial Counselling Service	FI	1.5	1.2	1.0
Skilling farmers for the future	FI	0.2	0.1	-
<i>Rural R&D measures</i>				
Land and water resources R&D	FI	11.9	12.2	12.5
Rural Industries R&D Corporation	FI	4.4	4.8	5.2

Table A.1 (continued)

	Type ^a	02-03	03-04	04-05 ^b
<i>General R&D measures</i>				
Biotechnology Innovation Fund	DFA	-	0.2	-
Cooperative Research Centres	FI	11.0	18.6	20.4
Major national research facilities	FI	0.7	1.1	1.3
R&D Start	DFA	-	1.7	-
<i>Other measures</i>				
Tasmanian Freight Equalisation Scheme	DFA	5.5	6.0	9.2
<i>Total</i>		<i>81.5</i>	<i>102.9</i>	<i>99.0</i>
Total outlays		502.1	626.3	704.5
Total tax expenditures		693.0	451.0	275.4
Total Budgetary assistance		1195.1	1077.3	980.0

^a Nil. Figures may not add to totals due to rounding. ^a DFA: direct financial assistance; FI: funding to institutions; TE: tax expenditures. ^b The estimates are derived primarily from Australian Government budget papers, departmental annual reports and Treasury's 2005 TES. The budget paper estimates for 2004-05 are estimated actuals. ^c In last year's *Review*, the R&D tax offset for small companies was allocated to 'unallocated other', with estimates of \$15 and \$12 million for 2002-03 and 2003-04, respectively, derived from Treasury's 2002 TES. The item was reclassified by Treasury as an 'expense' in 2003. The estimates in this year's *Review*, which total \$122, \$173 and \$215 million in the three years covered by the estimates, are actual payments listed in the IR&D Board Annual Report, allocated among industry groupings using ATO data. ^d The estimates reported in this section are net National Interest Business outlays. ^e Excludes assistance derived from NSW statutory marketing arrangements for rice, which the Commission categorises as 'agricultural pricing and regulatory assistance' rather than budgetary assistance. The Commission estimates that assistance derived from the rice marketing arrangements totalled around \$3 million in 2004-05. ^f 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 around \$144 million in 2004-05. ^g Does not include funding of \$17.6 and \$9.1 million in 2002-03 and 2003-04, respectively, provided under the Australian Government's 2002 Sugar Industry Reform Program. Assistance provided under the 2002 SIRP has been included in the estimates of 'agricultural pricing and regulatory assistance' reported in recent *Reviews*. ^h *Commercial fishing* combines the previously reported *Marine fishing* and *Aquaculture* industry groupings.

Sources: Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2005; Nelson 2005; departmental data; Commission estimates.

Table A.2 Australian Government budgetary assistance to the mining sector, 2002-03 to 2004-05

\$ million

	Type ^a	02-03	03-04	04-05 ^b
<i>Industry-specific measures</i>				
Regional minerals program	FI	0.3	0.3	0.3
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	1.5	1.4	1.4
TRADEX	TE	2.3	1.9	0.2
<i>General investment measures</i>				
Development allowance	TE	78.1	-	-
<i>General R&D measures</i>				
Biotechnology Innovation Fund	DFA	0.1	<0.1	0.1
Commercial Ready Program	DFA	-	-	0.1
COMET Program	DFA	0.2	0.2	0.2
Cooperative Research Centres	FI	8.4	9.8	10.3
CSIRO	FI	52.9	72.7	102.7
Major national research facilities	FI	0.8	1.2	1.3
New Industries Development Program	FI	0.1	0.1	0.1
Premium R&D tax concession	TE	9.1	14.9	14.1
R&D Start	DFA	4.4	3.3	1.6
R&D tax concession	TE	57.7	70.5	73.7
R&D tax offset for small companies ^c	DFA	0.7	1.0	1.3
<i>Other measures</i>				
Greenhouse gas abatement program	DFA	0.2	0.7	0.6
Total outlays		69.6	90.8	120.1
Total tax expenditures		147.2	87.3	87.9
Total Budgetary assistance		216.8	178.1	208.0

^a Nil. Figures may not add to totals due to rounding. ^a DFA: direct financial assistance; FI: funding to institutions; TE: tax expenditures. ^b The estimates are derived primarily from Australian Government budget papers, departmental annual reports and Treasury's 2005 TES. The budget paper estimates for 2004-05 are estimated actuals. ^c In last year's *Review*, the R&D tax offset for small companies was allocated to 'unallocated other', with estimates of \$15 and \$12 million for 2002-03 and 2003-04, respectively, derived from Treasury's 2002 TES. The item was reclassified by Treasury as an 'expense' in 2003. The estimates in this year's *Review*, which total \$122, \$173 and \$215 million in the three years covered by the estimates, are actual payments listed in the IR&D Board Annual Report, allocated among industry groupings using ATO data.

Sources: Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2005; Nelson 2005; departmental data; Commission estimates.

Table A.3 Australian Government budgetary assistance to the manufacturing sector, 2002-03 to 2004-05

\$ million

	Type ^a	02-03	03-04	04-05 ^b
Food, beverages and tobacco				
<i>Industry-specific measures</i>				
National food industry strategy	DFA	3.0	12.1	14.5
Tasmanian wheat freight subsidy	DFA	0.4	0.4	0.2
Brandy preferential excise rate	TE	5.0	5.0	5.0
<i>Sector-specific measures</i>				
Rural Financial Counselling Service	FI	0.1	0.2	0.2
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	11.2	11.8	11.6
TRADEX	TE	0.9	0.7	1.2
<i>General investment measures</i>				
Development allowance	TE	2.9	-	-
<i>General R&D measures</i>				
Biotechnology Innovation Fund	DFA	-	0.1	<0.1
Commercial Ready Program	DFA	-	-	0.1
COMET Program	DFA	<0.1	<0.1	<0.1
Cooperative Research Centres	FI	2.6	2.6	2.6
CSIRO	FI	20.7	38.0	35.4
New Industries Development Program	FI	0.4	0.4	0.4
Premium R&D tax concession	TE	2.0	3.3	3.1
R&D Start	DFA	1.8	0.8	0.6
R&D tax concession	TE	13.4	16.3	17.1
R&D tax offset for small companies ^c	DFA	0.8	1.1	1.3
<i>Other measures</i>				
Eden Structural Adjustment	DFA	0.3	0.1	-
Tasmanian Freight Equalisation Scheme	DFA	12.5	13.6	15.7
Wide Bay Burnett Structural Adjustment Program		0.3	-	-
Total		78.4	106.5	109.0
Textiles, clothing, footwear and leather				
<i>Industry-specific measures</i>				
Howe leather – loan repayment	DFA	-	-2.3	-2.5
TCF Corporate Wear Program	TE	41.1	52.2	46.0
TCF Strategic Investment Program	DFA	109.7	119.1	123.7
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	5.1	4.1	3.5
TRADEX	TE	17.5	14.4	8.3

Table A.3 (continued)

	Type ^a	02-03	03-04	04-05 ^b
<i>General R&D measures</i>				
COMET Program	DFA	<0.1	0.1	<0.1
CSIRO	FI	31.5	12.7	17.9
Premium R&D tax concession	TE	<0.1	0.1	0.1
R&D Start	DFA	1.0	0.6	<0.1
R&D tax concession	TE	0.3	0.4	0.4
R&D tax offset for small companies	DFA	0.4	0.5	0.7
<i>Other measures</i>				
Tasmanian Freight Equalisation Scheme	DFA	0.8	0.6	0.5
<i>Total</i>		207.4	202.6	198.5
Wood and paper products				
<i>Industry-specific measures</i>				
Forest Industry Structural Adjustment	DFA	8.1	10.5	10.4
Investment incentives to Visy industries	DFA	2.9	2.9	-
<i>Sector-specific measures</i>				
Industry partnerships program	DFA	-	-	0.1
<i>Rural R&D measures</i>				
Forest and Wood products R&D Corporation	FI	1.5	1.6	1.5
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	1.3	1.2	0.9
TRADEX	TE	<0.1	<0.1	0.1
<i>General investment measures</i>				
Development allowance	TE	0.8	-	-
<i>General R&D measures</i>				
Commercial Ready Program	DFA	-	-	0.2
COMET Program	DFA	<0.1	0.1	<0.1
Cooperative Research Centres	FI	5.4	6.1	5.4
CSIRO	FI	5.7	-	-
Premium R&D tax concession	TE	1.2	1.9	1.8
R&D Start	DFA	0.1	<0.1	0.2
R&D tax concession	TE	7.6	9.3	9.7
R&D tax offset for small companies	DFA	0.4	0.6	0.7
<i>Other measures</i>				
Tasmanian Freight Equalisation Scheme	DFA	17.4	19.5	19.4
Wide Bay Burnett Structural Adjustment Program	DFA	<0.1	-	-
<i>Total</i>		52.3	53.7	50.4
Printing, publishing and recorded media				
<i>Industry-specific measures</i>				
Enhanced printing industry competitiveness	DFA	1.1	1.6	-
Extended printing industry competitiveness	DFA	8.6	11.2	-
Printing Industry Competitiveness Scheme	DFA	0.5	-	-

Table A.3 (continued)

	Type ^a	02-03	03-04	04-05 ^b
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	3.2	3.2	2.2
TRADEX	TE	0.3	0.3	0.2
<i>General investment measures</i>				
Development allowance	TE	<0.1	-	-
<i>General R&D measures</i>				
COMET Program	DFA	0.1	<0.1	<0.1
Premium R&D tax concession	TE	0.8	1.3	1.2
R&D Start	DFA	0.5	0.6	0.2
R&D tax concession	TE	4.9	6.0	6.3
R&D tax offset for small companies	DFA	6.7	9.5	11.9
<i>Total</i>		26.7	33.6	22.0
Petroleum, coal, chemical and associated products				
<i>Industry-specific measures</i>				
Biofuels Infrastructure Grants	DFA	-	-	2.1
Ethanol production subsidy	DFA	21.7	10.8	8.6
Pharmaceutical industry development program	DFA	64.7	59.3	0.4
Pharmaceutical partnerships program	DFA	-	-	4.2
Renewable Energy Equity Fund	DFA	-	-	0.8
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	5.4	4.9	4.8
TRADEX	TE	3.6	3.0	2.0
<i>General investment measures</i>				
Development allowance	TE	6.7	-	-
<i>General R&D measures</i>				
Biotechnology Australia	FI	2.1	2.1	5.0
Biotechnology Innovation Fund	DFA	1.3	1.5	0.6
Commercial Ready Program	DFA	-	-	0.1
COMET Program	DFA	0.8	0.5	0.2
Cooperative Research Centres	FI	11.2	11.5	7.2
CSIRO	FI	41.9	22.3	44.2
Farm Innovation Program	DFA	<0.1	<0.1	-
Innovation Investment Fund	DFA	10.4	7.5	0.6
National Stem Cell Centre	FI	3.6	4.6	5.8
New Industries Development Program	FI	0.3	0.2	0.3
Premium R&D tax concession	TE	2.5	4.1	3.9
Preseed fund	FI	-	-	0.5
R&D Start	DFA	10.4	10.5	8.6
R&D tax concession	TE	16.8	20.5	21.4
R&D tax offset for small companies	DFA	5.3	7.6	9.4

Table A.3 (continued)

	Type ^a	02-03	03-04	04-05 ^b
<i>Other measures</i>				
Greenhouse gas abatement program	DFA	0.7	3.0	2.7
Structural Adjustment Fund for South Australia	DFA	-	-	2.7
<i>Total</i>		209.3	173.9	136.1
Non-metallic mineral products				
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	1.2	0.7	0.6
TRADEX	TE	<0.1	<0.1	0.4
<i>General investment measures</i>				
Development allowance	TE	0.4	-	-
<i>General R&D measures</i>				
COMET Program	DFA	<0.1	0.1	-
Premium R&D tax concession	TE	1.0	1.6	1.5
R&D Start	DFA	1.6	0.2	0.8
R&D tax concession	TE	5.9	7.2	7.5
R&D tax offset for small companies	DFA	0.6	0.8	1.0
<i>Total</i>		10.7	10.7	11.9
Metal products				
<i>Industry-specific measures</i>				
Australian Magnesium Corporation	DFA	-	84.6	-
Investment incentives to Hismelt – grant	DFA	-	-	50.0
Investment incentives to Hismelt – loan	DFA	45.6	45.7	45.7
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	2.8	2.3	2.0
TRADEX	TE	5.0	4.1	1.4
<i>General investment measures</i>				
Development allowance	TE	40.1	-	-
<i>General R&D measures</i>				
Commercial Ready Program	DFA	-	-	0.1
COMET Program	DFA	0.1	0.1	0.1
Cooperative Research Centres	FI	8.3	8.0	7.1
CSIRO	FI	29.0	-	-
Premium R&D tax concession	TE	2.3	3.8	3.6
R&D Start	DFA	6.9	5.7	3.4
R&D tax concession	TE	14.9	18.2	19.0
R&D tax offset for small companies	DFA	1.6	2.2	2.8
<i>Other measures</i>				
Greenhouse gas abatement program	DFA	0.5	2.0	1.8
Tasmanian Freight Equalisation Scheme	DFA	2.2	2.8	3.7
<i>Total</i>		159.2	179.5	140.6

Table A.3 (continued)

	Type ^a	02-03	03-04	04-05 ^b
Motor vehicles and parts				
<i>Industry-specific measures</i>				
Automotive competitiveness and investment scheme – post 2005	DFA	-	0.5	0.9
Automotive competitiveness and investment scheme ^d	TE	569.7	583.1	562.5
Investment incentive for Holden	DFA	4.0	-	-
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	1.5	1.8	1.4
TRADEX	TE	71.6	74.3	60.3
<i>General investment measures</i>				
Development allowance	TE	8.7	-	-
<i>General R&D measures</i>				
COMET Program	DFA	0.2	0.2	0.1
Premium R&D tax concession	TE	4.2	6.9	6.5
Preseed fund	FI	0.8	-	-
R&D Start	DFA	1.4	0.6	0.7
R&D tax concession	TE	27.8	34.0	35.5
R&D tax offset for small companies	DFA	1.3	1.9	2.3
<i>Other measures</i>				
Wide Bay Burnett Structural Adjustment Program	DFA	<0.1	-	-
<i>Total</i>		691.4	703.3	670.2
Other transport equipment				
<i>Industry-specific measures</i>				
Shipbuilding bounty	DFA	13.3	6.8	0.8
Shipbuilding innovation scheme	DFA	8.7	7.0	2.1
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	1.3	1.8	1.2
TRADEX	TE	0.2	0.1	0.2
<i>General R&D measures</i>				
COMET Program	DFA	0.2	0.2	0.2
Cooperative Research Centres	FI	5.1	4.9	4.6
Major national research facilities	FI	0.7	1.1	1.3
Premium R&D tax concession	TE	1.3	2.1	2.0
R&D Start	DFA	3.3	2.2	1.5
R&D tax concession	TE	8.4	10.3	10.8
R&D tax offset for small companies	DFA	0.7	1.1	1.3
<i>Total</i>		43.2	37.7	25.9

Table A.3 (continued)

	Type ^a	02-03	03-04	04-05 ^b
Other machinery and equipment				
<i>Industry-specific measures</i>				
Renewable energy equity fund	DFA	-	-	0.3
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	15.1	15.0	12.8
TRADEX	TE	4.7	3.9	4.3
<i>General investment measures</i>				
Development allowance	TE	0.7	-	-
<i>General R&D measures</i>				
Biotechnology Innovation Fund	DFA	0.7	0.7	1.1
Commercial Ready Program	DFA	-	-	0.4
COMET Program	DFA	1.5	1.2	1.4
Cooperative Research Centres	FI	15.3	14.0	11.6
CSIRO	FI	36.1	-	-
Innovation Investment Fund	DFA	4.2	-	1.7
Major national research facilities	FI	2.4	3.6	4.0
New Industries Development Program	FI	0.2	0.1	0.1
Premium R&D tax concession	TE	4.7	7.8	7.3
R&D Start	DFA	27.3	31.1	28.2
R&D tax concession	TE	30.1	36.8	38.5
R&D tax offset for small companies	DFA	16.6	23.7	29.4
<i>Other measures</i>				
Small business programs	DFA	-	-	0.1
South West Forests Structural Adjustment	DFA	<0.1	-	-
Wide Bay Burnett Structural Adjustment Program	DFA	0.2	-	-
Total		159.9	137.8	141.3
Other manufacturing				
<i>Industry-specific measures</i>				
Renewable Energy Equity Fund	DFA	-	0.1	-
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	8.4	9.4	8.1
TRADEX	TE	20.1	16.4	4.4
<i>General investment measures</i>				
Development allowance	TE	0.1	-	-
<i>General R&D measures</i>				
Biotechnology Innovation Fund	DFA	1.6	1.7	-
COMET Program	DFA	0.8	0.8	0.9
CSIRO	FI	-	55.4	89.1
Premium R&D tax concession	TE	0.9	1.4	1.3
Preseed fund	FI	-	1.0	-
R&D Start	DFA	13.3	27.1	0.1
R&D tax concession	TE	5.5	6.7	7.0
R&D tax offset for small companies	DFA	5.3	7.5	9.3

Table A.3 (continued)

	Type ^a	02-03	03-04	04-05 ^b
<i>Other measures</i>				
Tasmanian Freight Equalisation Scheme	DFA	1.7	1.9	2.0
Wide Bay Burnett Structural Adjustment Program	DFA	<0.1	-	-
<i>Total</i>		57.5	129.5	122.3
Unallocated manufacturing				
<i>General export measures</i>				
Duty Drawback	TE	121.0	105.9	121.1
<i>General R&D measures</i>				
Cooperative Research Centres	FI	2.2	3.7	4.5
Technology Diffusion program	DFA	4.2	-	-
<i>Other measures</i>				
Tasmanian Freight Equalisation Scheme	DFA	36.3	38.0	38.7
<i>Total</i>		163.7	147.6	164.3
Total outlays		781.9	852.9	769.5
Total tax expenditures		1077.8	1063.5	1023.0
Total Budgetary assistance		1859.8	1916.4	1792.5

^a Nil. Figures may not add to totals due to rounding. ^a DFA: direct financial assistance; FI: funding to institutions; TE: tax expenditures. ^b The estimates are derived primarily from Australian Government budget papers, departmental annual reports and Treasury's 2005 TES. The budget paper estimates for 2004-05 are estimated actuals. ^c In last year's *Review*, the R&D tax offset for small companies was allocated to 'unallocated other', with estimates of \$15 and \$12 million for 2002-03 and 2003-04, respectively, derived from Treasury's 2002 TES. The item was reclassified by Treasury as an 'expense' in 2003. The estimates in this year's *Review*, which total \$122, \$173 and \$215 million in the three years covered by the estimates, are actual payments listed in the IR&D Board Annual Report, allocated among industry groupings using ATO data. ^d Data provided by DITR indicates that, while most (>95%) assistance provided under ACIS is received by businesses in the *Motor vehicles and parts* industry, there is also some assistance to businesses in other industry groupings. The Commission intends to revise its treatment of assistance provided through ACIS in the context of next year's *Review*.

Sources: Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2005; Nelson 2005; ACS 2005a; departmental data; Commission estimates.

Table A.4 Australian Government budgetary assistance to the services sector, 2002-03 to 2004-05

\$ million

	Type ^a	02-03	03-04	04-05 ^b
Electricity, gas and water supply				
<i>Industry-specific measures</i>				
Renewable energy commercialisation	DFA	9.2	9.2	1.7
Renewable Energy Equity Fund	DFA	2.6	1.0	0.5
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	0.4	0.3	0.4
TRADEX	TE	-	-	<0.1
<i>General investment measures</i>				
Development allowance	TE	4.3	-	-
Infrastructure bonds scheme	TE	10.4	10.4	10.4
Infrastructure borrowing's tax offsets scheme	TE	7.7	7.2	2.9
<i>General R&D measures</i>				
COMET Program	DFA	0.3	0.3	0.2
Cooperative Research Centres	FI	8.6	7.0	6.7
Premium R&D tax concession	TE	0.1	0.2	0.2
R&D Start	DFA	5.9	3.2	1.5
R&D tax concession	TE	4.0	4.9	5.2
R&D tax offset for small companies ^c	DFA	0.9	1.3	1.7
<i>Other measures</i>				
Greenhouse gas abatement program	DFA	1.8	7.5	6.7
Total		56.3	52.6	38.0
Construction				
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	1.8	1.5	1.1
TRADEX	TE	1.8	1.5	<0.1
<i>General investment measures</i>				
Development allowance	TE	<0.1	-	-
<i>General R&D measures</i>				
COMET Program	DFA	0.2	0.1	0.2
Cooperative Research Centres	FI	2.0	2.5	2.5
CSIRO	FI	22.7	12.8	14.9
Premium R&D tax concession	TE	1.1	1.8	1.7
R&D Start	DFA	1.2	0.9	0.3
R&D tax concession	TE	8.4	10.3	10.8
R&D tax offset for small companies	DFA	2.2	3.2	4.0
<i>Other measures</i>				
Small business capital gains tax exemption	TE	4.4	4.9	7.3
Total		45.9	39.6	42.7

Table A.4 (continued)

	Type ^a	02-03	03-04	04-05 ^b
Wholesale trade				
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	12.6	12.4	10.2
TRADEX	TE	1.0	0.9	4.8
<i>General investment measures</i>				
Development allowance	TE	0.2	-	-
<i>General R&D measures</i>				
COMET Program	DFA	0.1	0.2	0.1
Premium R&D tax concession	TE	3.8	6.3	5.9
R&D Start	DFA	0.8	2.2	0.8
R&D tax concession	TE	24.6	30.1	31.4
R&D tax offset for small companies	DFA	5.1	7.2	9.0
<i>Other measures</i>				
Small business capital gains tax exemption	TE	10.6	12.1	17.7
Wide Bay Burnett Structural Adjustment Program	DFA	0.1	-	-
<i>Total</i>		59.0	71.3	79.9
Retail trade				
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	1.2	1.1	0.7
TRADEX	TE	0.2	0.2	1.6
<i>General investment measures</i>				
Development allowance	TE	0.1	-	-
<i>General R&D measures</i>				
COMET Program	DFA	0.1	<0.1	-
Premium R&D tax concession	TE	0.8	1.3	1.2
R&D Start	DFA	<0.1	0.3	-
R&D tax concession	TE	4.7	5.8	6.1
R&D tax offset for small companies	DFA	3.1	4.4	5.5
<i>Other measures</i>				
Eden Structural Adjustment	DFA	<0.1	<0.1	-
Greenhouse gas abatement program	DFA	0.1	0.4	0.3
Small business capital gains tax exemption	TE	19.0	21.5	31.7
South West Forests Structural Adjustment	DFA	0.5	-	-
Wide Bay Burnett Structural Adjustment Program	DFA	<0.1	-	-
<i>Total</i>		30.1	35.1	47.2

Table A.4 (continued)

	Type ^a	02-03	03-04	04-05 ^b
Accommodation, cafes and restaurants				
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	8.0	7.5	4.7
<i>Other measures</i>				
Eden Structural Adjustment	DFA	0.1	<0.1	-
Small business capital gains tax exemption	TE	3.5	4.0	5.8
Small business programs	DFA	-	-	0.1
South West Forests Structural Adjustment	DFA	0.3	-	-
Wide Bay Burnett Structural Adjustment Program	DFA	<0.1	-	-
<i>Total</i>		11.9	11.5	10.7
Transport and storage				
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	8.6	7.6	5.4
TRADEX	TE	3.2	2.7	1.1
<i>General investment measures</i>				
Development allowance	TE	10.5	-	-
Infrastructure bonds scheme	TE	9.6	9.6	9.6
Infrastructure borrowing's tax offset scheme	TE	7.3	11.6	8.4
<i>General R&D measures</i>				
COMET Program	DFA	0.3	0.2	0.2
Premium R&D tax concession	TE	0.3	0.6	0.5
R&D Start	DFA	0.5	1.1	1.9
R&D tax concession	TE	3.3	4.1	4.3
R&D tax offset for small companies	DFA	0.4	0.6	0.7
<i>Other measures</i>				
Small business capital gains tax exemption	TE	0.6	0.7	1.0
<i>Total</i>		44.7	38.7	33.0
Communication services				
<i>Industry-specific measures</i>				
Investment incentives to IBM	DFA	0.8	-	-
Investment incentives to SITA	DFA	1.7	1.0	-
Software engineering centres	FI	2.4	1.1	-
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	1.1	1.5	1.7
TRADEX	TE	<0.1	<0.1	<0.1
<i>General investment measures</i>				
Development allowance	TE	11.9	-	-

Table A.4 (continued)

	Type ^a	02-03	03-04	04-05 ^b
<i>General R&D measures</i>				
COMET Program	DFA	0.8	0.4	0.6
Cooperative Research Centres	FI	5.8	5.8	5.7
CSIRO	FI	21.5	57.2	62.2
ICT centre of excellence	FI	10.3	11.3	17.2
Innovation Investment Fund	DFA	6.8	2.3	2.0
Premium R&D tax concession	TE	2.5	4.1	3.9
Preseed fund	FI	-	2.2	1.8
R&D Start	DFA	4.6	8.4	10.9
R&D tax concession	TE	15.4	18.8	19.7
R&D tax offset for small companies	DFA	2.5	3.5	4.4
<i>Other measures</i>				
Small business capital gains tax exemption	TE	6.1	7.0	10.2
Small business programs	DFA	-	-	<0.1
<i>Total</i>		94.3	124.7	140.3
Finance and insurance				
<i>Industry-specific measures</i>				
Renewable Energy Equity Fund	DFA	-	-	0.4
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	0.8	0.9	0.9
TRADEX	TE	0.1	0.1	0.1
<i>General investment measures</i>				
Development allowance	TE	0.4	-	-
Infrastructure borrowing's tax offsets scheme	TE	5.0	6.3	3.8
Offshore banking unit tax concession	TE	45.0	50.0	75.0
<i>General R&D measures</i>				
Biotechnology Innovation Fund	DFA	-	0.2	<0.1
COMET Program	DFA	0.2	0.2	0.1
Innovation Investment Fund	DFA	-	-	5.0
Premium R&D tax concession	TE	5.8	9.5	9.0
Preseed fund	FI	-	-	2.3
R&D Start	DFA	1.2	3.5	2.4
R&D tax concession	TE	39.4	48.1	50.3
R&D tax offset for small companies	DFA	2.3	3.3	4.1
<i>Other measures</i>				
Pooled development funds	TE	6.0	6.0	7.0
Small business capital gains tax exemption	TE	14.7	16.6	24.5
Venture capital limited partnerships	TE	-	20.0	25.0
<i>Total</i>		120.7	164.6	209.8

Table A.4 (continued)

	Type ^a	02-03	03-04	04-05 ^b
Property and business services				
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	27.1	27.6	24.9
TRADEX	TE	3.6	2.9	0.6
<i>General investment measures</i>				
Development allowance		1.8	-	-
<i>General R&D measures</i>				
Biotechnology Innovation Fund	DFA	3.7	4.7	3.6
Commercial Ready Program	DFA	-	-	0.3
COMET Program	DFA	3.7	2.9	2.3
Cooperative Research Centres	FI	5.6	10.9	13.3
Innovation Investment Fund	DFA	3.3	2.1	4.8
Premium R&D tax concession	TE	9.1	14.9	14.1
Preseed fund	FI	-	-	0.7
R&D Start	DFA	20.9	24.6	30.6
R&D tax concession	TE	57.1	69.7	72.9
R&D tax offset for small companies	DFA	55.7	79.2	98.4
<i>Other measures</i>				
Eden Structural Adjustment	DFA	<0.1	<0.1	-
Small business programs	DFA	-	-	5.3
Techfast	FI	-	-	2.5
Wide Bay Burnett Structural Adjustment Program	DFA	0.1	-	-
<i>Total</i>		191.7	239.6	274.3
Government administration and defence				
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	<0.1	<0.1	-
TRADEX	TE	2.4	1.9	0.1
<i>General R&D measures</i>				
COMET Program	DFA	<0.1	<0.1	0.1
R&D Start	DFA	0.1	-	<0.1
<i>Other measures</i>				
Small business programs		-	-	3.0
<i>Total</i>		2.6	2.0	3.1

Table A.4 (continued)

	Type ^a	02-03	03-04	04-05 ^b
Education				
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	7.8	8.0	6.6
<i>General investment measures</i>				
Development allowance	TE	0.1	-	-
<i>General R&D measures</i>				
COMET Program	DFA	0.2	0.2	0.1
Premium R&D tax concession	TE	0.3	0.5	0.5
R&D Start	DFA	0.1	0.2	0.2
R&D tax concession	TE	1.8	2.2	2.3
R&D tax offset for small companies	DFA	1.1	1.5	1.9
<i>Other measures</i>				
Small business capital gains tax exemption	TE	5.9	6.7	9.9
Small business programs	DFA	-	-	0.3
<i>Total</i>		17.3	19.4	21.7
Health and community services				
<i>Industry-specific measures</i>				
Renewable Energy Equity Fund	DFA	0.4	-	-
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	0.9	0.8	1.6
TRADEX	TE	-	-	0.2
<i>General investment measures</i>				
Development allowance	TE	<0.1	-	-
<i>General R&D measures</i>				
Biotechnology Innovation Fund	DFA	3.2	3.1	2.8
Commercial Ready Program	DFA	-	-	<0.1
COMET Program	DFA	0.8	0.3	0.2
Cooperative Research Centres	FI	7.2	13.6	15.1
Innovation Investment Fund	DFA	-	5.8	3.9
Premium R&D tax concession	TE	0.1	0.2	0.2
Preseed fund	FI	-	2.5	0.5
R&D Start	DFA	10.6	9.3	11.2
R&D tax concession	TE	0.8	0.9	1.0
R&D tax offset for small companies	DFA	1.7	2.4	3.0
<i>Other measures</i>				
Small business capital gains tax exemption	TE	1.1	1.2	1.8
Small business programs	DFA	-	-	<0.1
Wide Bay Burnett Structural Adjustment Program	DFA	0.1	-	-
<i>Total</i>		26.9	40.0	41.6

Table A.4 (continued)

	Type ^a	02-03	03-04	04-05 ^b
Cultural and recreational services				
<i>Industry-specific measure</i>				
Australian Film Commission	DFA	20.5	22.5	48.6
Australian Film Finance Corporation	DFA	57.5	60.5	65.6
Exemption of film tax offset payments	TE	1.0	3.0	15.0
Refundable tax off set for large scale film production ^d	TE	5.0	35.0	35.0
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	11.3	12.2	11.3
TRADEX	TE	-	-	<0.1
<i>General investment measures</i>				
Development allowance	TE	0.3	-	-
<i>General R&D measures</i>				
COMET Program	DFA	0.1	<0.1	0.2
Cooperative Research Centres	FI	2.4	4.1	4.7
Premium R&D tax concession	TE	0.1	0.1	0.1
R&D Start	DFA	0.3	0.3	0.1
R&D tax concession	TE	0.8	1.0	1.1
R&D tax offset for small companies	DFA	1.0	1.5	1.9
<i>Other measures</i>				
Eden Structural Adjustment	DFA	<0.1	<0.1	-
Small business capital gains tax exemption	TE	2.0	2.3	3.4
Small business programs	DFA	-	-	0.1
South West Forests Structural Adjustment	DFA	0.3	-	-
Wide Bay Burnett Structural Adjustment Program	DFA	0.1	-	-
Total		102.9	142.6	187.0
Personal and other services				
<i>General export measures</i>				
Export Market Development Grants Scheme	DFA	0.7	0.7	0.9
<i>General R&D measures</i>				
COMET Program	DFA	<0.1	-	0.1
Premium R&D tax concession	TE	0.1	0.2	0.2
R&D Start	DFA	0.3	0.2	<0.1
R&D tax concession	TE	0.8	1.0	1.1
R&D tax offset for small companies	DFA	0.9	1.3	1.6
<i>Other measures</i>				
Small business programs	DFA	-	-	0.8
Total		2.9	3.4	4.6
Unallocated services				
<i>Industry-specific measures</i>				
Building IT strengths	DFA	24.8	18.2	20.6
<i>General export measures</i>				
Australian Tourist Commission/Tourism Australia ^e	FI	99.9	97.9	138.4

Table A.4 (continued)

	Type ^a	02-03	03-04	04-05 ^b
<i>General R&D measures</i>				
CSIRO	FI	10.1	-	-
R&D Start	DFA	-	0.2	-
<i>Other measures^e</i>				
Australian Tourism Development Program	FI	-	-	4.0
Back of Bourke Exhibition Centre	DFA	0.2	-	-
Cairns Esplanade Development	DFA	-	-	2.9
Cairns Foreshore Promenade Development	DFA	-	-	2.0
Fairbridge Village Redevelopment	DFA	-	-	0.7
Indigenous Tourism Business Ready Program	FI	-	-	0.2
Kimberley Cultural Tourism Promotion	DFA	-	-	0.1
Lancefield Visitor Information Centre & Reserve	DFA	-	-	0.2
National Tourism Accreditation Framework	FI	-	-	0.7
Oatlands Callington Mill upgrade	DFA	-	-	0.1
Regional Tourism Program	DFA	3.0	0.5	-
See Australia Domestic Tourism Initiative	FI	1.5	1.5	2.4
Stockman's Hall of Fame	DFA	1.4	1.3	-
Tasmanian Infrastructure Initiative	DFA	-	1.1	-
Tasmanian Regional Tourism	DFA	0.4	-	-
The Great Green Way - Tourism Initiative	DFA	-	-	1.9
Willow Court Restoration of 'The Barracks'	DFA	-	-	<0.1
Tourism Operations	FI	0.5	-	-
<i>Total</i>		141.7	120.6	174.2
Total outlays		556.5	622.7	750.8
Total tax expenditures		392.5	482.8	557.2
Total Budgetary assistance		949.0	1105.5	1308.0

- Nil. Figures may not add to totals due to rounding. ^a DFA: direct financial assistance; FI: funding to institutions; TE: tax expenditures. ^b The estimates are derived primarily from Australian Government budget papers, departmental annual reports and Treasury's 2005 TES. The budget paper estimates for 2004-05 are estimated actuals. ^c In last year's *Review*, the R&D tax offset for small companies was allocated to 'unallocated other', with estimates of \$15 and \$12 million for 2002-03 and 2003-04, respectively, derived from Treasury's 2002 TES. The item was reclassified by Treasury as an 'expense' in 2003. The estimates in this year's *Review*, which total \$122, \$173 and \$215 million in the three years covered by the estimates, are actual payments listed in the IR&D Board Annual Report, allocated among industry groupings using ATO data. ^d Estimate for 2004-05 based on the previous year's funding. ^e Funding for the Australian Tourist Commission (ATC) was previously allocated across services industries based on international visitor expenditure data, while other tourism assistance measures were allocated to 'unallocated other'. For this year's *Review*, funding for the ATC/Tourism Australia together with other tourism-related assistance has been allocated to 'unallocated services'. The Commission intends to revise its treatment of tourism assistance in the context of next year's *Review*.

Sources: Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2005; Nelson 2005; departmental data; Commission estimates.

**Table A.5 Australian Government budgetary assistance,
Unallocated other^a, 2002-03 to 2004-05**

\$ million

	Type ^b	02-03	03-04	04-05 ^c
<i>Industry-specific measures</i>				
Australian Seafood Industry Council	FI	-	-	0.1
<i>General export measures</i>				
Austrade	FI	163.8	158.5	155.1
EFIC national interest business	DFA	12.8	12.8	10.7
Export access	FI	0.2	-	-
TRADEX	TE	-	-	1.4
<i>General investment measure</i>				
Invest Australia	FI	16.7	19.4	22.3
Regional headquarters program	TE	0.5	0.5	0.5
<i>General R&D measures</i>				
Biotechnology Australia	FI	-	-	1.2
Commercial Ready Program	DFA	-	-	0.8
COMET Program	DFA	-	-	<0.1
Innovation Access Program	DFA	10.7	11.0	5.8
Innovation Investment Fund	DFA	-	-	0.5
Major national research facilities	FI	7.1	10.9	11.9
Preseed fund	FI	-	-	0.1
R&D Start	DFA	0.3	-	27.5
R&D tax offset payments - exemption	TE	60.0	30.0	-10
<i>Other measures</i>				
Australian Made Campaign – export strategy	FI	-	-	0.9
Industry Capability Network Limited	FI	-	1.5	1.8
Regional assistance program	DFA	21.9	-	-
Regional partnerships program	DFA	-	27.6	30.4
Small business programs	DFA	13.2	12.8	0.1
Tasmanian Freight Equalisation Scheme	DFA	0.8	1.0	0.9
Total outlays		247.4	255.5	270.1
Total tax expenditures		60.5	30.5	-8.1
Total Budgetary assistance		307.9	286.0	262.0

- Nil. Figures may not add to totals due to rounding. ^a Includes programs or amounts of funding where the initial benefiting industry is not stated and/or has not been ascertained. ^b DFA: direct financial assistance; FI: funding to institutions; TE: tax expenditures. ^c The estimates are derived primarily from Australian Government budget papers, departmental annual reports and Treasury' 2005 TES. The budget paper estimates for 2004-05 are estimated actuals.

Sources: Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2005; Nelson 2005; departmental data; Commission estimates.