

---

# A 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. The methodology used to allocate budgetary assistance to these industry groupings was described in a *Methodological Annex* to the 1999-2000 *Review* (PC 2000c). In 2002, the Commission provided further detail by disaggregating its estimates for primary production sector into 10 industry groupings. The methodology used was set out in *Methodological Annex B* to the 2001-02 *Review* (PC 2002c). In total, the Commission now reports estimates for 36 industry groupings (plus 4 *unallocated* groupings).

The tables in this appendix provide information on budgetary assistance to each industry grouping, for the years from 2001-02 to 2004-05, including;

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

The assistance estimates in this appendix are derived primarily from the Australian Government Budget Papers and Treasury's Tax Expenditure Statement. The outlay figures up to 2003-04 are estimates, and those for 2004-05 are projections (based on Treasury forecasts). The tax concession figures up to 2002-03 are estimates, while those for 2003-04 and 2004-05 are projections. The estimates incorporate 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 approach to assistance measurement, and intends to review its budgetary assistance allocation methodologies, and the coverage of the estimates, in the year ahead.

**Table A.1 Australian Government budgetary assistance to primary production, 2001-02 to 2004-05**

\$ million

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<b>Horticulture and fruit growing</b>					
<i>Industry-specific measures</i>					
Citrus Industry Market Diversification Subsidy	DFA	0.7	-	-	-
Tax deduction for horticultural plantations	TE	6.0	7.0	8.0	8.0
Tax deduction for grape vines	TE	12.0	16.0	20.0	25.0
<i>Sector-specific measures</i>					
Farm Help	DFA	5.0	3.5	2.3	5.1
Farm Management Deposits Scheme	TE	13.3	37.3	18.1	18.1
Farm Bis Program	FI	1.9	4.0	3.8	1.8
Income tax averaging provisions	TE	20.1	23.5	23.5	23.5
Rural Financial Counselling Service	FI	0.6	0.5	0.6	0.5
Skilling farmers for the future	FI	0.4	0.5	0.4	-
Tax allowance on drought preparedness assets	TE	<0.1	-	-	-
Tax deduction for conserving or conveying water	TE	4.5	4.5	4.5	5.6
<i>Rural R&amp;D measures</i>					
Grape and Wine R&D Corporation	FI	5.9	7.0	7.4	9.1
Horticulture R&D	FI	26.3	29.6	29.5	30.0
Rural Industries R&D Corporation	FI	2.2	2.1	2.2	2.2
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	1.7	1.7	1.6	1.7
TRADEX	TE	0.1	<0.1	<0.1	<0.1
<i>General investment measures</i>					
Development allowance	TE	<0.1	<0.1	-	-
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	DFA	-	-	0.1	-
Commercial Ready Program	DFA	-	-	-	0.3
COMET Program	DFA	0.1	<0.1	<0.1	<0.1
Cooperative Research Centres	FI	2.1	2.0	4.1	4.1
CSIRO	FI	9.8	10.0	13.3	14.0
Farm Innovation Program	DFA	3.1	0.7	0.1	-
New Industries Development Program	FI	1.4	1.3	1.1	1.2
Preseed fund	FI	-	3.4	0.7	1.3
R&D Start	DFA	0.1	1.6	0.2	-
R&D tax concession	TE	0.3	0.1	0.1	0.2
<i>Other measures</i>					
Eden Structural Adjustment	DFA	-	<0.1	<0.1	-
Small business capital gains tax exemption	TE	0.3	0.5	0.5	0.5
South West Forests Structural Adjustment	DFA	0.1	0.1	0.3	0.3
Wide Bay Burnett Structural Adjustment Program	DFA	0.1	0.1	0.2	0.2
<b>Total</b>		<b>117.9</b>	<b>157.2</b>	<b>142.6</b>	<b>152.6</b>

Table A.1 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<b>Grain, sheep and beef cattle farming</b>					
<i>Industry-specific measures</i>					
Beef Expo + Gracemere Saleyards	FI	1.8	3.9	-	-
Lamb Industry Development Program	DFA	11.7	-	-	-
Tasmanian wheat freight subsidy	DFA	0.8	0.8	0.8	0.8
<i>Sector-specific measures</i>					
Farm Help	DFA	8.1	12.3	5.0	11.1
Farm Management Deposits Scheme	TE	109.8	306.4	131.3	131.3
Farm Bis Program	FI	11.6	17.7	14.2	6.7
Income tax averaging provisions	TE	150.6	175.7	175.7	175.7
Rural Financial Counselling Service	FI	3.1	3.1	1.0	0.9
Skilling farmers for the future	FI	2.3	2.3	1.6	-
Tax allowance on drought preparedness assets	TE	0.8	-	-	-
Tax deduction for conserving or conveying water	TE	7.3	7.3	7.3	9.1
<i>Rural R&amp;D measures</i>					
Grains R&D Corporation	FI	40.8	39.2	41.3	37.9
Meat and livestock R&D	FI	22.9	26.6	32.8	28.5
Wool R&D	FI	14.4	16.2	14.1	16.2
<i>General export measures</i>					
EFIC national interest business <sup>c</sup>	DFA	15.5	17.1	17.1	14.3
Export Market Development Grants Scheme	DFA	0.2	0.3	0.5	0.3
<i>General investment measures</i>					
Development allowance	TE	<0.1	<0.1	-	-
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	DFA	-	0.1	0.1	-
Commercial Ready Program	DFA	-	-	-	0.2
COMET Program	DFA	-	<0.1	<0.1	<0.1
Cooperative Research Centres	FI	3.9	5.2	8.8	8.8
CSIRO	FI	41.3	42.4	61.3	64.6
Farm Innovation Program	DFA	0.8	0.2	<0.1	-
New Industries Development Program	FI	0.3	0.3	0.2	0.3
R&D Start	DFA	-	-	0.1	-
R&D tax concession	TE	2.0	1.0	1.1	1.3
<i>Other measures</i>					
Small business capital gains tax exemption	TE	0.7	1.3	1.3	1.3
<b>Total</b>		<b>450.8</b>	<b>679.3</b>	<b>515.7</b>	<b>509.2</b>

Table A.1 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<b>Dairy cattle farming</b>					
<i>Sector-specific measures</i>					
Farm Help	DFA	2.4	8.3	5.0	10.9
Farm Management Deposits Scheme	TE	10.0	21.2	9.2	9.2
Farm Bis Program	FI	1.3	2.4	1.6	0.8
Income tax averaging provisions	TE	17.3	20.2	20.2	20.2
Rural Financial Counselling Service	FI	0.4	0.8	0.1	0.1
Skilling farmers for the future	FI	0.3	0.3	0.2	-
Tax allowance on drought preparedness assets	TE	<0.1	-	-	-
Tax deduction for conserving or conveying water	TE	0.6	0.6	0.6	0.8
<i>Rural R&amp;D measures</i>					
Dairy Research and Development	FI	15.4	14.1	15.4	15.2
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	-	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
CSIRO	FI	9.7	9.9	12.7	13.4
Farm Innovation Program	DFA	0.1	<0.1	<0.1	-
New Industries Development Program	FI	0.4	0.3	0.3	0.3
<i>Other measures</i>					
Small business capital gains tax exemption	TE	<0.1	<0.1	<0.1	<0.1
<b>Total</b>		<b>57.9</b>	<b>78.3</b>	<b>65.3</b>	<b>70.9</b>
<b>Poultry farming</b>					
<i>Sector-specific measures</i>					
Farm Help	DFA	0.5	0.6	0.1	0.3
Farm Management Deposits Scheme	TE	0.3	0.6	0.4	0.4
Farm Bis Program	FI	<0.1	0.1	0.1	<0.1
Income tax averaging provisions	TE	1.7	2.0	2.0	2.0
Rural Financial Counselling Service	FI	-	<0.1	<0.1	<0.1
Skilling farmers for the future	FI	<0.1	<0.1	<0.1	-
Tax deduction for conserving or conveying water	TE	0.1	0.1	0.1	0.1
<i>Rural R&amp;D measures</i>					
Egg Research and Development	FI	-	-	1.3	1.3
Rural Industries R&D Corporation	FI	2.8	1.7	2.0	2.0
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	-	-	0.1	-
<i>General R&amp;D measures</i>					
Cooperative Research Centres	FI	-	-	3.1	3.1
CSIRO	FI	-	-	1.0	1.0
Farm Innovation Program	DFA	0.4	0.1	<0.1	-
New Industries Development Program	FI	0.2	0.1	0.1	0.1
R&D tax concession	TE	<0.1	<0.1	<0.1	<0.1
<i>Other measures</i>					
Small business capital gains tax exemption	TE	<0.1	0.1	0.1	0.1
<b>Total</b>		<b>5.9</b>	<b>5.4</b>	<b>10.3</b>	<b>10.4</b>

Table A.1 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<b>Other livestock farming</b>					
<i>Sector-specific measures</i>					
Farm Help	DFA	0.4	1.1	0.2	0.5
Farm Management Deposits Scheme	TE	7.8	19.8	9.3	9.3
Farm Bis Program	FI	0.1	0.4	0.3	0.1
Income tax averaging provisions	TE	6.5	7.6	7.6	7.6
Rural Financial Counselling Service	FI	0.1	0.2	0.2	0.2
Skilling farmers for the future	FI	<0.1	<0.1	<0.1	-
Tax allowance on drought preparedness assets	TE	<0.1	-	-	-
Tax deduction for conserving or conveying water	TE	0.3	0.3	0.3	0.4
<i>Rural R&amp;D measures</i>					
Pig Research and Development	FI	3.7	3.3	4.7	4.1
Rural Industries R&D Corporation	FI	1.2	1.2	1.1	1.1
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	0.3	0.6	0.4	0.6
<i>General R&amp;D measures</i>					
COMET Program	DFA	0.1	<0.1	-	-
CSIRO	FI	4.0	4.1	3.1	3.3
Farm Innovation Program	DFA	0.5	0.1	<0.1	-
New Industries Development Program	FI	0.3	0.3	0.2	0.3
R&D tax concession	TE	0.5	0.3	0.3	0.4
<i>Other measures</i>					
Small business capital gains tax exemption	TE	<0.1	<0.1	<0.1	<0.1
<b>Total</b>		<b>25.8</b>	<b>39.2</b>	<b>27.9</b>	<b>27.8</b>
<b>Other crop growing</b>					
<i>Industry-specific measures</i>					
Sugar industries package	FI	19.3	-	-	-
Sugar Industry Infrastructure Program	FI	1.8	-	-	-
Sugar Industry Reform Program	DFA	-	-	69.9	208.1
<i>Sector-specific measures</i>					
Farm Help	DFA	10.0	2.4	2.5	5.6
Farm Management Deposits Scheme	TE	7.7	21.3	10.3	10.3
Farm Bis Program	FI	0.2	1.1	0.9	0.4
Income tax averaging provisions	TE	6.4	7.5	7.5	7.5
Rural Financial Counselling Service	FI	0.3	0.1	0.1	<0.1
Skilling farmers for the future	FI	<0.1	0.1	0.1	-
Tax allowance on drought preparedness assets	TE	0.1	-	-	-
Tax deduction for conserving or conveying water	TE	6.8	6.8	6.8	8.5
<i>Rural R&amp;D measures</i>					
Cotton Research and Development Corporation	FI	7.2	7.3	4.7	3.7
Rural Industries R&D Corporation	FI	3.0	3.3	3.2	3.2
Sugar Research and Development Corporation	FI	7.0	5.1	4.8	3.9

Table A.1 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	0.5	0.3	0.2	0.3
TRADEX	TE	-	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	DFA	-	<0.1	0.2	-
Commercial Ready Program	DFA	-	-	-	0.2
COMET Program	DFA	-	<0.1	<0.1	<0.1
Cooperative Research Centres	FI	10.2	8.7	10.6	10.6
CSIRO	FI	9.2	9.5	8.5	9.0
Farm Innovation Program	DFA	0.9	0.2	<0.1	-
New Industries Development Program	FI	0.2	0.1	0.1	0.1
R&D Start	DFA	0.1	-	-	-
R&D tax concession	TE	2.0	1.0	1.1	1.3
<i>Other measures</i>					
Small business capital gains tax exemption	TE	0.1	0.1	0.1	0.1
<b>Total</b>		<b>93.0</b>	<b>75.2</b>	<b>131.8</b>	<b>273.0</b>
<b>Services to agriculture (inc hunting and trapping)</b>					
<i>Sector-specific measures</i>					
Farm Bis Program	FI	-	<0.1	0.1	0.1
Income tax averaging provisions	TE	9.5	11.1	11.1	11.1
Skilling farmers for the future	FI	-	<0.1	<0.1	-
Tax allowance on drought preparedness assets	TE	<0.1	-	-	-
Tax deduction for conserving or conveying water	TE	0.4	0.4	0.4	0.5
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	0.3	0.4	0.6	0.4
TRADEX	TE	0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	DFA	0.1	1.2	0.9	-
Commercial Ready Program	DFA	-	-	-	2.7
COMET Program	DFA	0.3	0.1	0.1	0.1
Farm Innovation Program	DFA	-	<0.1	<0.1	-
R&D Start	DFA	5.2	1.1	1.3	-
R&D tax concession	TE	0.7	0.4	0.4	0.5
<i>Other measures</i>					
Small business capital gains tax exemption	TE	0.2	0.3	0.3	0.3
South West Forests Structural Adjustment	DFA	0.1	0.1	0.2	0.2
Wide Bay Burnett Structural Adjustment	DFA	<0.1	<0.1	0.1	0.1
<b>Total</b>		<b>16.9</b>	<b>15.2</b>	<b>15.6</b>	<b>15.9</b>

Table A.1 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<b>Forestry and logging</b>					
<i>Industry-specific measures</i>					
Forest Industry Structural Adjustment	DFA	18.9	16.4	21.5	14.3
<i>Sector-specific measures</i>					
Farm Management Deposits Scheme	TE	0.1	0.4	0.2	0.2
Income tax averaging provisions	TE	2.7	3.1	3.1	3.1
Rural Financial Counselling Service	FI	-	-	<0.1	<0.1
Tax deduction for conserving or conveying water	TE	<0.1	<0.1	<0.1	<0.1
<i>Rural R&amp;D measures</i>					
Forest and Wood Products R&D	FI	2.8	2.9	3.1	3.3
Rural Industries R&D Corporation	FI	2.2	1.8	1.7	1.7
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	-	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
COMET Program	DFA	-	0.1	<0.1	<0.1
Cooperative Research Centres	FI	2.4	2.4	2.5	2.5
CSIRO	FI	12.0	12.4	19.5	20.5
Farm Innovation Program	DFA	-	<0.1	<0.1	-
R&D tax concession	TE	0.5	0.2	0.3	0.3
<i>Other measures</i>					
Eden Structural Adjustment	DFA	0.1	<0.1	<0.1	-
Small business capital gains tax exemption	TE	0.1	0.1	0.1	0.1
Total		41.7	40.1	52.2	46.2
<b>Marine fishing</b>					
<i>Sector-specific measures</i>					
Farm Management Deposits Scheme	TE	0.9	2.4	1.0	1.0
Farm Bis Program	FI	0.1	0.8	3.3	1.5
Income tax averaging provisions	TE	22.7	26.5	26.5	26.5
Skilling farmers for the future	FI	<0.1	0.9	1.0	
Tax deduction for conserving or conveying water	TE	<0.1	0.1	0.4	-
<i>Rural R&amp;D measures</i>					
Fishing industry R&D	FI	8.7	9.6	10.4	9.8
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	0.2	0.2	0.3	0.2
TRADEX	TE	<0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	1.1
COMET Program	DFA	<0.1	-	-	-
CSIRO	FI	25.8	26.8	29.0	30.2
Farm Innovation Program	DFA	0.5	0.1	<0.1	-
New Industries Development Program	FI	0.2	0.1	0.1	0.1
R&D Start	DFA	1.3	0.1	0.9	-
R&D tax concession	TE	0.1	0.1	0.1	0.1

Table A.1 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<i>Other measures</i>					
Eden Structural Adjustment	DFA	0.2	0.1	<0.1	-
Small business capital gains tax exemption	TE	0.4	0.6	0.6	0.6
<i>Total</i>		<i>61.1</i>	<i>67.5</i>	<i>72.5</i>	<i>71.1</i>
<b>Aquaculture</b>					
<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	0.1	0.2
Farm Management Deposits Scheme	TE	0.2	0.6	0.2	0.2
Farm Bis Program	FI	0.1	0.3	0.4	0.2
Income tax averaging provisions	TE	2.4	2.8	2.8	2.8
Rural Financial Counselling Service	FI	-	<0.1	<0.1	<0.1
Skilling farmers for the future	FI	<0.1	<0.1	<0.1	-
Tax deduction for conserving or conveying water	TE	<0.1	<0.1	<0.1	<0.1
<i>Rural R&amp;D measures</i>					
Fishing industry R&D	FI	7.1	7.8	8.4	8.0
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	0.2	0.1	0.2	0.1
TRADEX	TE	<0.1	<0.1	<0.1	<0.1
<i>General investment measures</i>					
Development allowance	TE	1.9	1.6	-	-
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	1.7
COMET Program	DFA	-	<0.1	0.1	0.1
Cooperative Research Centres	FI	1.5	2.6	2.6	2.6
CSIRO	FI	1.9	1.9	-	-
Farm Innovation Program	DFA	0.2	<0.1	<0.1	-
New Industries Development Program	FI	0.3	0.2	0.2	0.2
R&D Start	DFA	1.0	0.4	1.3	-
R&D tax concession	TE	0.4	0.2	0.2	0.3
<i>Other measures</i>					
Eden Structural Adjustment	DFA	-	<0.1	<0.1	-
Small business capital gains tax exemption	TE	<0.1	<0.1	<0.1	<0.1
South West Forests Structural Adjustment	DFA	<0.1	0.1	0.1	0.1
<i>Total</i>		<i>17.3</i>	<i>19.0</i>	<i>19.3</i>	<i>17.5</i>

Table A.1 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<b>Unallocated primary production</b>					
<i>Industry-specific measures</i>					
Australian animal health laboratory	FI	5.9	6.1	6.2	6.8
Exotic Disease Preparedness program	FI	1.2	1.2	3.0	1.2
<i>Sector-specific measures</i>					
Agricultural development partnership	DFA	1.0	4.5	7.4	3.0
Farm Help	DFA	0.6	0.5	0.3	0.7
Farm Bis Program	FI	0.6	1.2	1.1	0.5
Industry Partnerships Program	DFA	-	-	-	4.7
National landcare program	FI	40.3	32.7	39.1	39.3
Rural adjustment scheme	DFA	21.6	3.2	4.7	-
Rural Financial Counselling Service	FI	0.7	0.6	3.3	2.8
Skilling farmers for the future	FI	0.1	0.2	0.1	-
<i>Rural R&amp;D measures</i>					
Land and water resources R&D	FI	11.6	11.9	12.2	12.6
Rural Industries R&D Corporation	FI	3.9	4.4	4.6	4.6
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	DFA	-	-	0.2	-
Commercial Ready Program	DFA	-	-	-	2.4
Cooperative Research Centres	FI	7.7	8.5	13.0	13.0
Major national research facilities	FI	0.4	2.2	3.4	3.8
R&D Start	DFA				
<i>Other measures</i>					
Tasmanian Freight equalisation scheme	DFA	4.4	5.5	6.0	6.1
<b>Total</b>		<b>100.1</b>	<b>82.7</b>	<b>106.5</b>	<b>101.5</b>
<b>Total outlays</b>		<b>549.1</b>	<b>518.0</b>	<b>644.7</b>	<b>770.5</b>
<b>Total tax expenditures</b>		<b>493.3</b>	<b>741.2</b>	<b>514.8</b>	<b>525.6</b>
<b>Total Budgetary assistance</b>		<b>988.4</b>	<b>1259.2</b>	<b>1159.5</b>	<b>1296.1</b>

- Nil. Figures may not add to total due to rounding. <sup>a</sup> DFA: direct financial assistance; FI: funding to institutions; TE: tax expenditures. <sup>b</sup> 2003-04 data are Budget estimates and 2004-05 data are Budget appropriations. <sup>c</sup> The estimates reported in this section 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 Commonwealth, the scheme may provide assistance to agricultural exporters. However, net National Interest Business outlays provide only a weak indication of any assistance provided.

Sources: Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2004; McGauran 2004; Commission estimates.

**Table A.2 Australian Government budgetary assistance to the mining sector, 2001-02 to 2004-05**

\$ million

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<i>Industry-specific measures</i>					
Investment Incentives to GTL Resources	DFA	-	-	-	27.4
Regional minerals program	FI	0.3	0.3	0.3	0.3
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	2.2	1.5	1.4	1.5
TRADEX	TE	0.4	2.3	1.9	2.1
<i>General investment measures</i>					
Development allowance	TE	91.9	78.1	-	-
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	DFA	-	0.1	<0.1	-
Commercial Ready Program	DFA	-	-	-	4.1
COMET Program	DFA	0.3	0.2	0.2	0.2
Cooperative Research Centres	FI	7.4	8.4	9.8	9.8
CSIRO	FI	51.6	52.9	72.7	74.3
Innovation Investment Fund	DFA	0.8	-	-	-
Major national research facilities	FI	-	0.8	1.2	1.3
New Industries Development Program	FI	0.2	0.1	0.1	0.1
R&D Start	DFA	13.0	4.4	3.3	-
R&D tax concession	TE	46.1	24.1	26.2	31.5
<i>Other measures</i>					
Small business capital gains tax exemption	TE	<0.1	0.1	0.1	0.1
<b>Total outlays</b>		<b>75.7</b>	<b>68.7</b>	<b>89.1</b>	<b>119.1</b>
<b>Total tax expenditures</b>		<b>138.5</b>	<b>104.6</b>	<b>28.2</b>	<b>33.7</b>
<b>Total Budgetary assistance</b>		<b>214.2</b>	<b>173.4</b>	<b>117.3</b>	<b>152.8</b>

- Nil. Figures may not add to total due to rounding. <sup>a</sup> DFA: direct financial assistance; FI: funding to institutions; TE: tax expenditures. <sup>b</sup> 2003-04 data are Budget estimates and 2004-05 data are Budget appropriations.

Sources: Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2004; McGauran 2004; Commission estimates.

Table A.3 **Australian Government budgetary assistance to the manufacturing sector, 2001-02 to 2004-05**

\$ million

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<b>Food, beverages and tobacco</b>					
<i>Industry-specific measures</i>					
Brandy excise preferential rate	TE	5.0	5.0	5.0	5.0
National food industry strategy	DFA	-	3.0	12.1	14.4
Pigmeat processing grants program	DFA	1.6	-	-	-
Tasmanian wheat freight subsidy	DFA	0.4	0.4	0.4	0.4
<i>Sector-specific measures</i>					
Rural Financial Counselling Service	FI	-	-	0.1	0.1
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	8.4	11.2	11.7	11.1
TRADEX	TE	0.6	0.9	0.7	0.8
<i>General investment measures</i>					
Development allowance	TE	3.4	2.9	-	-
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	DFA	-	-	0.1	-
Commercial Ready Program	DFA	-	-	-	1.2
COMET Program	DFA	0.1	<0.1	<0.1	<0.1
Cooperative Research Centres	FI	8.7	7.8	7.8	7.8
CSIRO	FI	20.0	20.7	38.0	40.0
New Industries Development Program	FI	0.5	0.4	0.4	0.4
R&D Start	DFA	2.1	1.8	0.8	-
R&D tax concession	TE	20.3	10.6	11.5	13.8
<i>Other measures</i>					
Eden Structural Adjustment	DFA	0.7	0.3	0.1	-
Small business capital gains tax exemption	TE	0.2	0.4	0.4	0.4
Tasmanian Freight equalisation scheme	DFA	12.2	12.5	13.5	13.7
Wide Bay Burnett Structural Adjustment Program	DFA	0.4	0.3	0.6	0.6
<b>Total</b>		<b>84.7</b>	<b>78.3</b>	<b>103.3</b>	<b>109.8</b>
<b>Textile, clothing, footwear and leather</b>					
<i>Industry-specific measures</i>					
TCF Corporate Wear Program	TE	37.4	41.1	52.2	52.2
TCF import credit scheme	TE	9.9	-	-	-
TCF strategic investment program	DFA	150.7	109.7	119.1	135.0
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	6.2	5.1	4.1	5.0
TRADEX	TE	15.7	17.5	14.4	16.1

Table A.3 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	0.8
COMET Program	DFA	0.1	<0.1	0.1	0.1
CSIRO	FI	30.7	31.5	12.7	12.2
R&D Start	DFA	0.7	1.0	0.6	-
R&D tax concession	TE	1.6	0.8	0.9	1.1
<i>Other measures</i>					
Small business capital gains tax exemption	TE	<0.1	<0.1	<0.1	<0.1
Tasmanian Freight equalisation scheme	DFA	0.8	0.8	0.6	0.6
<i>Total</i>		253.8	207.5	204.8	223.2
<b>Wood and paper products</b>					
<i>Industry-specific measures</i>					
Investment incentives to Visy industries	DFA	3.0	2.9	2.9	-
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	1.8	1.3	1.2	1.2
TRADEX	TE	0.2	<0.1	<0.1	<0.1
<i>General investment measures</i>					
Development allowance	TE	1.0	0.8	-	-
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	<0.1
COMET Program	DFA	<0.1	<0.1	0.1	0.1
Cooperative Research Centres	FI	1.3	3.0	3.6	3.6
CSIRO	FI	5.5	5.7	-	-
R&D Start	DFA	0.1	0.1	<0.1	-
R&D tax concession	TE	7.3	3.8	4.1	4.9
<i>Other measures</i>					
Small business capital gains tax exemption	TE	<0.1	<0.1	<0.1	<0.1
Tasmanian Freight equalisation scheme	DFA	20.1	17.4	19.4	19.6
Wide Bay Burnett Structural Adjustment Program	DFA	0.1	<0.1	0.1	0.1
<i>Total</i>		40.4	35.1	31.4	29.6
<b>Printing, publishing and recorded media</b>					
<i>Industry-specific measures</i>					
Enhanced printing industry competitiveness	DFA	-	1.1	1.6	-
Extended printing industry competitiveness	DFA	15.9	8.6	11.2	-
Printing Industry Competitiveness Scheme	DFA	1.9	0.5	-	-
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	2.9	3.2	3.1	3.2
TRADEX	TE	0.1	0.3	0.3	0.3

Table A.3 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<i>General investment measures</i>					
Development allowance	TE	<0.1	<0.1	-	-
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	0.7
COMET Program	DFA	0.1	0.1	<0.1	<0.1
R&D Start	DFA	1.5	0.5	0.6	-
R&D tax concession	TE	1.4	0.7	0.8	1.0
<i>Other measures</i>					
Small business capital gains tax exemption	TE	0.2	0.4	0.4	0.4
<i>Total</i>		24.0	15.4	18.0	5.6
<b>Petroleum, coal, chemical and associated products</b>					
<i>Industry-specific measures</i>					
Biofuels Infrastructure Grants	DFA	-	-	-	37.6
Ethanol production subsidy	DFA	-	21.7	10.8	45.0
Investment incentives to Syntroleum	DFA	20.0	-	-	-
Pharmaceutical industry development program	DFA	62.8	64.7	59.3	0.4
Pharmaceutical partnerships program	DFA	-	-	-	14.6
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	5.0	5.4	4.8	5.3
TRADEX	TE	2.8	3.6	3.0	3.3
<i>General investment measures</i>					
Development allowance	TE	7.9	6.7	-	-
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	DFA	1.3	1.3	1.5	-
Commercial Ready Program	DFA	-	-	-	14.9
COMET Program	DFA	0.4	0.8	0.5	0.5
Cooperative Research Centres	FI	14.5	13.6	16.2	16.2
CSIRO	FI	40.9	41.9	22.3	21.4
Farm Innovation Program	DFA	0.1	<0.1	<0.1	-
Innovation Investment Fund	DFA	0.4	10.4	7.5	8.5
New Industries Development Program	FI	0.3	0.3	0.2	0.3
R&D Start	DFA	12.1	10.4	10.5	-
R&D tax concession	TE	17.2	9.0	9.7	11.7
<i>Other measures</i>					
Small business capital gains tax exemption	TE	0.4	0.7	0.7	0.7
<i>Total</i>		186.1	190.4	147.2	180.5

Table A.3 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<b>Non-metallic mineral products</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	1.1	1.2	0.7	1.2
TRADEX	TE	0.1	<0.1	<0.1	<0.1
<i>General investment measures</i>					
Development allowance	TE	0.5	0.4	-	-
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	0.2
COMET Program	DFA	<0.1	<0.1	0.1	0.1
R&D Start	DFA	10.6	1.6	0.2	-
R&D tax concession	TE	7.8	4.1	4.5	5.3
<i>Other measures</i>					
Small business capital gains tax exemption	TE	<0.1	0.1	0.1	0.1
<i>Total</i>		20.2	7.5	5.6	6.9
<b>Metal products</b>					
<i>Industry-specific measures</i>					
Australian Magnesium Corporation	DFA	-	-	84.6	-
Investment incentives to Hismelt – grant	DFA	-	-	-	80.0
Investment incentives to Hismelt – loan <sup>c</sup>	DFA	-	45.6	45.7	45.7
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	3.1	2.8	2.3	2.8
TRADEX	TE	3.6	5.0	4.1	4.6
<i>General investment measures</i>					
Development allowance	TE	47.1	40.1	-	-
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	7.1
COMET Program	DFA	0.1	0.1	0.1	0.1
Cooperative Research Centres	FI	8.8	8.3	8.0	8.0
CSIRO	FI	28.2	29.0	-	-
R&D Start	DFA	7.4	6.9	5.7	-
R&D tax concession	TE	23.4	12.3	13.3	16.0
<i>Other measures</i>					
Small business capital gains tax exemption	TE	<0.1	0.1	0.1	0.1
Tasmanian Freight equalisation scheme	DFA	1.7	2.2	2.8	2.8
<i>Total</i>		123.5	152.3	166.7	167.1

Table A.3 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<b>Motor vehicles and parts</b>					
<i>Industry-specific measures</i>					
Automotive competitiveness and investment scheme	TE	581.9	569.7	583.1	583.1
Automotive competitiveness and investment scheme – post 2005	DFA	-	-	0.5	0.9
Automotive market access and development	FI	4.9	-	-	-
Investment incentive for Holden	DFA	8.5	4.0	-	-
Mitsubishi – international R&D centre	DFA	-	-	-	35.0
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	2.1	1.5	1.7	1.5
TRADEX	TE	96.4	71.6	74.3	83.3
<i>General investment measures</i>					
Development allowance	TE	10.3	8.7	-	-
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	0.8
COMET Program	DFA	0.3	0.2	0.2	0.2
Preseed fund	FI	-	0.8	-	-
R&D Start	DFA	2.9	1.4	0.6	-
R&D tax concession	TE	28.9	15.1	16.4	19.7
<i>Other measures</i>					
Small business capital gains tax exemption	TE	0.1	0.1	0.1	0.1
Wide Bay Burnett Structural Adjustment Program	DFA	<0.1	<0.1	0.1	0.1
<b>Total</b>		<b>736.2</b>	<b>673.2</b>	<b>677.1</b>	<b>724.7</b>
<b>Other transport equipment</b>					
<i>Industry-specific measures</i>					
Shipbuilding bounty	DFA	12.0	13.3	6.8	1.0
Shipbuilding innovation scheme	DFA	10.1	8.7	7.0	9.4
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	1.0	1.3	1.8	1.3
TRADEX	TE	0.1	0.2	0.1	0.2
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	2.7
COMET Program	DFA	0.2	0.2	0.2	0.2
Cooperative Research Centres	FI	0.8	1.9	1.9	1.9
R&D Start	DFA	4.2	3.3	2.2	-
R&D tax concession	TE	80.0	41.8	45.4	54.5
<b>Total</b>		<b>108.4</b>	<b>70.6</b>	<b>65.5</b>	<b>71.2</b>

Table A.3 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<b>Other machinery and equipment</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	14.8	15.1	14.9	15.0
TRADEX	TE	7.4	4.7	3.9	4.3
<i>General investment measures</i>					
Development allowance	TE	0.8	0.7	-	-
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	DFA	-	0.7	0.7	-
Commercial Ready Program	DFA	-	-	-	39.4
COMET Program	DFA	1.6	1.5	1.2	1.2
Cooperative Research Centres	FI	22.5	18.5	17.0	17.0
CSIRO	FI	35.1	36.1	-	-
Innovation Investment Fund	DFA	-	4.2	-	-
Major national research facilities	FI	0.4	2.4	3.6	4.0
New Industries Development Program	FI	0.2	0.2	0.1	0.1
R&D Start	DFA	51.8	27.3	31.1	-
R&D tax concession	TE	44.9	23.5	25.5	30.6
<i>Other measures</i>					
Small business capital gains tax exemption	TE	0.1	0.1	0.1	0.1
South West Forests Structural Adjustment	DFA	<0.1	<0.1	<0.1	<0.1
Wide Bay Burnett Structural Adjustment Program	DFA	0.3	0.2	0.4	0.4
<b>Total</b>		<b>179.9</b>	<b>135.2</b>	<b>98.6</b>	<b>112.3</b>
<b>Other manufacturing</b>					
<i>Industry-specific measures</i>					
Renewable Energy Equity Fund	DFA	-	-	0.1	0.1
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	8.1	8.4	9.3	8.3
TRADEX	TE	18.1	20.1	16.4	18.4
<i>General investment measures</i>					
Development allowance	TE	0.2	0.1	-	-
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	DFA	0.1	1.6	1.7	-
Commercial Ready Program	DFA	-	-	-	35.7
COMET Program	DFA	0.8	0.8	0.8	0.8
CSIRO	FI	-	-	55.4	53.1
Preseed fund	FI	-	-	1.0	1.9
R&D Start	DFA	17.5	13.3	27.1	-
R&D tax concession	TE	6.2	3.2	3.5	4.2

Table A.3 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<i>Other measures</i>					
Small business capital gains tax exemption	TE	0.3	0.5	0.5	0.5
Tasmanian Freight equalisation scheme	DFA	1.7	1.7	1.9	1.9
Wide Bay Burnett Structural Adjustment Program	DFA	<0.1	<0.1	<0.1	<0.1
<i>Total</i>		53.0	49.6	117.8	125.0
<b>Unallocated manufacturing</b>					
<i>General export measures</i>					
Duty Drawback	TE	93.7	121.0	105.9	105.9
<i>General R&amp;D measures</i>					
Cooperative Research Centres	FI	-	-	1.5	1.5
Technology Diffusion program	DFA	12.9	4.2	-	-
<i>Other measures</i>					
Enterprise development program	FI	0.7	-	-	-
Tasmanian Freight equalisation scheme	DFA	30.2	36.3	37.7	38.1
<i>Total</i>		137.6	161.5	145.2	145.6
<b>Total outlays</b>		<b>763.1</b>	<b>728.0</b>	<b>779.3</b>	<b>858.4</b>
<b>Total tax expenditures</b>		<b>1184.6</b>	<b>1048.6</b>	<b>1001.6</b>	<b>1043.0</b>
<b>Total Budgetary assistance</b>		<b>1947.7</b>	<b>1776.7</b>	<b>1781.0</b>	<b>1901.4</b>

- Nil. Figures may not add to total due to rounding. <sup>a</sup> DFA: direct financial assistance; FI: funding to institutions; TE: tax expenditures. <sup>b</sup> 2003-04 data are Budget estimates and 2004-05 data are Budget appropriations. <sup>c</sup> Reclassified: previously included as assistance to mining.

Sources: Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2004; McGauran 2004; ACS 2004a; Commission estimates.

**Table A.4 Australian Government budgetary assistance to the services sector, 2001-02 to 2004-05**

\$ million

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<b>Electricity, gas and water supply</b>					
<i>Industry-specific measures</i>					
Renewable energy commercialisation	DFA	8.9	9.9	14.0	4.8
Renewable Energy Equity Fund	DFA	3.4	2.6	1.0	1.2
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	0.4	0.4	0.3	0.4
<i>General investment measures</i>					
Development allowance	TE	5.1	4.3	-	-
Infrastructure bonds scheme	TE	13.0	10.4	10.4	10.4
Infrastructure borrowing's tax offsets scheme	TE	9.6	9.6	7.2	5.8
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	3.9
COMET Program	DFA	0.4	0.3	0.3	0.3
Cooperative Research Centres	FI	3.5	4.1	2.8	2.8
R&D Start	DFA	3.0	5.9	3.2	-
R&D tax concession	TE	0.8	0.4	0.5	0.5
<i>Other measures</i>					
Small business capital gains tax exemption	TE	<0.1	<0.1	<0.1	<0.1
<b>Total</b>		<b>48.1</b>	<b>47.9</b>	<b>39.6</b>	<b>30.0</b>
<b>Construction</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	0.9	1.8	1.5	1.8
TRADEX	TE	0.9	1.8	1.5	1.7
<i>General investment measures</i>					
Development allowance	TE	<0.1	<0.1	-	-
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	1.1
COMET Program	DFA	0.1	0.2	0.1	0.1
Cooperative Research Centres	FI	1.5	2.0	2.5	2.5
CSIRO	FI	22.1	22.7	12.8	13.0
Innovation Investment Fund	DFA	1.2	-	-	-
R&D Start	DFA	3.5	1.2	0.9	-
R&D tax concession	TE	7.7	4.1	4.4	5.3
<i>Other measures</i>					
Small business capital gains tax exemption	TE	1.1	1.8	1.8	1.8
<b>Total</b>		<b>39.1</b>	<b>35.7</b>	<b>25.5</b>	<b>27.4</b>

Table A.4 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<b>Wholesale trade</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	12.4	12.6	12.4	12.5
TRADEX	TE	5.9	1.0	0.9	1.0
<i>General investment measures</i>					
Development allowance	TE	0.2	0.2	-	-
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	2.7
COMET Program	DFA	-	0.1	0.2	0.2
R&D Start	DFA	0.6	0.8	2.2	-
R&D tax concession	TE	18.1	9.4	10.3	12.3
<i>Other measures</i>					
Small business capital gains tax exemption	TE	11.0	18.8	18.8	18.8
Wide Bay Burnett Structural Adjustment Program	DFA	0.2	0.1	0.3	0.3
<i>Total</i>		48.4	43.1	45.0	47.8
<b>Retail trade</b>					
<i>General export measures</i>					
Australian Tourist Commission	FI	22.6	23.1	22.6	28.0
Export Market Development Grants Scheme	DFA	1.3	1.2	1.1	1.2
TRADEX	TE	0.1	0.2	0.2	0.2
<i>General investment measures</i>					
Development allowance	TE	0.2	0.1	-	-
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	0.3
COMET Program	DFA	0.1	0.1	<0.1	<0.1
R&D Start	DFA	0.3	<0.1	0.3	-
R&D tax concession	TE	2.6	1.3	1.5	1.7
<i>Other measures</i>					
Eden Structural Adjustment	DFA	0.1	<0.1	<0.1	-
Small business capital gains tax exemption	TE	3.9	6.6	6.6	6.6
South West Forests Structural Adjustment	DFA	0.5	0.5	1.5	1.5
Wide Bay Burnett Structural Adjustment Program	DFA	0.1	<0.1	0.1	0.1
<i>Total</i>		31.5	33.4	33.9	39.7
<b>Accommodation, cafes and restaurants</b>					
<i>General export measures</i>					
Australian Tourist Commission	FI	30.0	30.6	29.9	37.0
Export Market Development Grants Scheme	DFA	9.1	8.0	7.4	8.0
<i>General R&amp;D measures</i>					
COMET Program	DFA	<0.1	-	-	-
R&D Start	DFA	<0.1	-	-	-

Table A.4 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<i>Other measures</i>					
Eden Structural Adjustment	DFA	0.2	0.1	<0.1	-
Small business capital gains tax exemption	TE	4.8	8.2	8.2	8.2
South West Forests Structural Adjustment	DFA	0.2	0.3	0.7	0.7
Wide Bay Burnett Structural Adjustment Program	DFA	<0.1	<0.1	0.1	0.1
<b>Total</b>		<b>44.3</b>	<b>47.1</b>	<b>46.3</b>	<b>53.9</b>
<b>Transport and storage</b>					
<i>Industry-specific measures</i>					
Investment incentive to Asia Pacific Space Centre	DFA	6.0	<0.1	-	31.4
<i>General export measures</i>					
Australian Tourist Commission	FI	37.3	38.0	37.2	46.1
Export Market Development Grants Scheme	DFA	9.3	8.6	7.6	8.6
TRADEX	TE	2.4	3.2	2.7	3.0
<i>General investment measures</i>					
Development allowance	TE	12.3	10.5	-	-
Infrastructure bonds scheme	TE	12.0	9.6	9.6	9.6
Infrastructure borrowing's tax offset scheme	TE	5.4	9.2	11.6	16.8
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	1.4
COMET Program	DFA	0.2	0.3	0.2	0.2
R&D Start	DFA	0.7	0.5	1.1	-
R&D tax concession	TE	3.3	1.7	1.9	2.3
<i>Other measures</i>					
Small business capital gains tax exemption	TE	1.3	2.3	2.3	2.3
<b>Total</b>		<b>90.2</b>	<b>84.0</b>	<b>74.2</b>	<b>121.5</b>
<b>Communication services</b>					
<i>Industry-specific measures</i>					
Investment incentives to IBM	DFA	0.8	0.8	-	-
Investment incentives to SITA	DFA	2.3	1.7	1.0	-
Software engineering centres	FI	3.5	2.4	-	-
<i>General export measures</i>					
Australian Tourist Commission	FI	1.3	1.3	1.3	1.6
Export Market Development Grants Scheme	DFA	1.2	1.1	1.5	1.1
TRADEX	TE	<0.1	<0.1	<0.1	<0.1
<i>General investment measures</i>					
Development allowance	TE	14.0	11.9	-	-

Table A.4 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	10.4
COMET Program	DFA	1.1	0.8	0.4	0.4
Cooperative Research Centres	FI	5.6	8.2	8.3	8.3
CSIRO	FI	20.9	21.5	57.2	54.9
ICT centre of excellence	FI	<0.1	10.3	11.3	17.2
Innovation Investment Fund	DFA	6.1	6.8	2.3	2.6
Preseed fund	FI	-	-	2.2	4.1
R&D Start	DFA	14.8	4.6	8.4	-
R&D tax concession	TE	6.7	3.5	3.8	4.6
<i>Other measures</i>					
Small business capital gains tax exemption	TE	1.0	1.7	1.7	1.7
<i>Total</i>		79.3	79.7	99.4	106.9
<b>Finance and insurance</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	1.0	0.8	0.9	0.8
TRADEX	TE	0.1	0.1	0.1	0.1
<i>General investment measures</i>					
Development allowance	TE	0.5	0.4	-	-
Infrastructure borrowing's tax offsets scheme	TE	5.0	6.3	6.3	7.5
Offshore banking unit tax concession	TE	40.0	40.0	40.0	40.0
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	DFA	-	-	0.2	-
Commercial Ready Program	DFA	-	-	-	4.6
COMET Program	DFA	0.1	0.2	0.2	0.2
R&D Start	DFA	4.1	1.2	3.5	-
R&D tax concession	TE	36.9	19.3	21.0	25.2
<i>Other measures</i>					
Small business capital gains tax exemption	TE	2.7	4.7	4.7	4.7
<i>Total</i>		90.4	72.8	76.8	82.9
<b>Property and business services</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	25.7	27.1	27.5	26.9
TRADEX	TE	0.1	3.6	2.9	3.3
<i>General investment measures</i>					
Development allowance	TE	2.1	1.8	-	-

Table A.4 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	DFA	2.2	3.7	4.7	-
Commercial Ready Program	DFA	-	-	-	36.1
COMET Program	DFA	4.5	3.7	2.9	2.9
Cooperative Research Centres	FI	4.7	5.6	10.9	10.9
Innovation Investment Fund	DFA	15.0	3.3	2.1	2.4
R&D Start	DFA	35.9	20.9	24.6	-
R&D tax concession	TE	59.3	31.0	33.7	40.5
<i>Other measures</i>					
Eden Structural Adjustment	DFA	-	<0.1	<0.1	-
Small business capital gains tax exemption	TE	4.2	7.2	7.2	7.2
Wide Bay Burnett Structural Adjustment Program	DFA	0.1	0.1	0.2	0.2
<i>Total</i>		153.8	108.0	116.6	130.3
<b>Government administration and defence</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	-	<0.1	<0.1	<0.1
TRADEX	TE	<0.1	2.4	1.9	2.2
<i>General R&amp;D measures</i>					
COMET Program	DFA	<0.1	<0.1	<0.1	<0.1
R&D Start	DFA	0.7	0.1	-	-
<i>Total</i>		0.8	2.6	2.0	2.2
<b>Education</b>					
<i>General export measures</i>					
Australian Tourist Commission	FI	1.1	1.1	1.1	1.4
Export Market Development Grants Scheme	DFA	8.4	7.8	8.0	7.7
<i>General investment measures</i>					
Development allowance	TE	0.1	0.1	-	-
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	0.2
COMET Program	DFA	0.1	0.2	0.2	0.2
R&D Start	DFA	2.2	0.1	0.2	-
R&D tax concession	TE	1.4	0.7	0.8	1.0
<i>Other measures</i>					
Small business capital gains tax exemption	TE	<0.1	<0.1	<0.1	<0.1
<i>Total</i>		13.2	10.1	10.3	10.5
<b>Health and community services</b>					
<i>Industry-specific measures</i>					
Renewable Energy Equity Fund	DFA	-	0.4	-	-
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	0.5	0.9	0.8	0.9
TRADEX	TE	<0.1	-	-	-
<i>General investment measures</i>					
Development allowance	TE	<0.1	<0.1	-	-

Table A.4 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	DFA	1.1	3.2	3.1	-
Commercial Ready Program	DFA	-	-	-	15.2
COMET Program	DFA	0.9	0.8	0.3	0.3
Cooperative Research Centres	FI	13.3	13.4	21.4	21.4
Innovation Investment Fund	DFA	0.6	-	5.8	6.5
Preseed fund	FI	-	-	2.5	4.7
R&D Start	DFA	20.8	10.6	9.3	-
R&D tax concession	TE	2.3	1.2	1.3	1.5
<i>Other measures</i>					
Small business capital gains tax exemption	TE	0.7	1.2	1.2	1.2
Wide Bay Burnett Structural Adjustment Program	DFA	0.1	0.1	0.1	0.1
<i>Total</i>		<i>40.1</i>	<i>31.8</i>	<i>45.7</i>	<i>52.0</i>
<b>Cultural and recreational services</b>					
<i>Industry-specific measures</i>					
Australian Film Commission	DFA	16.7	20.5	22.5	46.1
Exemption of film tax offset payments	TE	-	1.0	10.0	10.0
Australian Film Finance Corporation	DFA	50.0	57.5	60.5	60.5
Film industry tax incentives – 10B & 10BA	TE	<0.1	-	-	-
Refundable tax off-set for large scale films	TE	-	5.0	35.0	-
<i>General export measures</i>					
Australian Tourist Commission	FI	4.4	4.5	4.4	5.4
Export Market Development Grants Scheme	DFA	10.6	11.3	12.1	11.2
<i>General investment measures</i>					
Development allowance	TE	0.3	0.3	-	-
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	0.4
COMET Program	DFA	0.1	0.1	<0.1	<0.1
Cooperative Research Centres	FI	2.4	2.4	4.1	4.1
Innovation Investment Fund	DFA	0.6	-	-	-
R&D Start	DFA	0.7	0.3	0.3	-
R&D tax concession	TE	8.8	4.6	5.0	6.0
<i>Other measures</i>					
Eden Structural Adjustment	DFA	0.1	<0.1	<0.1	-
Small business capital gains tax exemption	TE	0.4	0.7	0.7	0.7
South West Forests Structural Adjustment	DFA	0.2	0.3	0.8	0.8
Wide Bay Burnett Structural Adjustment Program	DFA	0.2	0.1	0.3	0.3
<i>Total</i>		<i>95.6</i>	<i>108.7</i>	<i>155.8</i>	<i>145.5</i>

Table A.4 (continued)

	Type <sup>a</sup>	01-02	02-03	03-04 <sup>b</sup>	04-05 <sup>b</sup>
<b>Personal and other services</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	DFA	1.2	0.7	0.7	0.7
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	0.2
COMET Program	DFA	<0.1	<0.1	-	-
R&D Start	DFA	2.7	0.3	0.2	-
R&D tax concession	TE	0.6	0.3	0.3	0.4
<i>Other measures</i>					
Small business capital gains tax exemption	TE	0.6	1.1	1.1	1.1
<i>Total</i>		5.1	2.5	2.4	2.5
<b>Unallocated services</b>					
<i>Industry-specific measures</i>					
Building IT strengths	DFA	64.6	24.8	18.2	20.6
<i>General export measures</i>					
Australian Tourist Commission	FI	1.3	1.3	1.3	1.5
<i>General R&amp;D measures</i>					
Commercial Ready Program	DFA	-	-	-	0.2
CSIRO	FI	9.8	10.1	-	-
R&D Start	DFA	-	-	0.2	-
<i>Total</i>		75.7	36.2	19.6	22.4
<b>Total outlays</b>		<b>546.0</b>	<b>475.6</b>	<b>514.2</b>	<b>608.7</b>
<b>Total tax expenditures</b>		<b>309.7</b>	<b>265.1</b>	<b>278.9</b>	<b>267.0</b>
<b>Total Budgetary assistance</b>		<b>855.7</b>	<b>740.7</b>	<b>793.1</b>	<b>875.7</b>

- Nil. Figures may not add to total due to rounding. <sup>a</sup> DFA: direct financial assistance; FI: funding to institutions; TE: tax expenditures. <sup>b</sup> 2003-04 data are Budget estimates and 2004-05 data are Budget appropriations.

Sources: Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2004; McGauran 2004; Commission estimates.

Table A.5 **Australian Government budgetary assistance,  
Unallocated other<sup>a</sup>, 2001-02 to 2004-05**  
\$ million

	Type <sup>b</sup>	01-02	02-03	03-04 <sup>c</sup>	04-05 <sup>c</sup>
<i>Industry-specific measures</i>					
Greenhouse Gas Abatement Program	DFA	9.0	7.2	12.0	17.9
<i>General export measures</i>					
Austrade	FI	174.5	163.8	158.5	155.7
Export access	FI	2.9	0.2	-	-
Tourist programs	FI	15.5	-	-	-
<i>General investment measure</i>					
Invest Australia	FI	14.0	16.7	19.4	19.4
Regional headquarters program	TE	1.0	1.0	1.0	1.0
<i>General R&amp;D measures</i>					
Biotechnology Australia	FI	2.3	2.1	2.1	5.0
Commonwealth technology park	FI	11.5	-	-	-
Innovation Access Program	DFA	-	5.2	11.0	2.1
Innovation Awareness Program	DFA	-	0.5	0.5	0.5
Major national research facilities	FI	1.6	8.0	12.3	13.5
Premium R&D tax concession	TE	20.0	65.0	75.0	70.0
Preseed fund	FI	<0.1	-	-	-
R&D refundable tax off-set for small companies	TE	-	15.0	12.0	-
R&D Start	DFA	-	0.3	-	-
R&D tax offset payments	TE	-	50.0	35.0	15.0
Biotechnology/National Stem Cell Centre	FI	0.8	3.6	4.6	5.8

Table A.5 (continued)

	Type <sup>b</sup>	01-02	02-03	03-04 <sup>c</sup>	04-05 <sup>c</sup>
<i>Other measures</i>					
Cairns foreshore promenade development	DFA	-	-	-	2.0
Fishing hall of fame	DFA	-	-	-	3.0
Further tourism promotion	DFA	5.0	-	-	-
Pooled development funds	TE	12.0	15.0	15.0	17.0
Regional assistance program	DFA	29.2	21.9	21.6	21.5
Regional tourism program	DFA	-	3.0	0.5	-
See Australia domestic tourism initiative	DFA	-	1.5	1.5	2.5
Small business assistance program	DFA	1.2	13.2	12.8	13.1
Small business participation in major projects	FI	3.0	-	-	-
Stockman's hall of fame	DFA	-	-	1.3	-
Tasmanian freight equalisation scheme	DFA	0.8	0.8	1.0	1.0
Tasmanian infrastructure initiative	DFA	-	-	1.1	0.7
Tourism White Paper initiatives	FI	-	-	-	6.0
Venture capital limited partnerships	TE	-	-	20.0	25.0
<b>Total outlays</b>		<b>271.2</b>	<b>247.8</b>	<b>259.9</b>	<b>269.6</b>
<b>Total tax expenditures</b>		<b>33.0</b>	<b>146.0</b>	<b>158.0</b>	<b>128.0</b>
<b>Total Budgetary assistance</b>		<b>304.2</b>	<b>393.8</b>	<b>417.9</b>	<b>397.6</b>

- Nil. Figures may not add to total due to rounding. <sup>a</sup> Includes programs or amounts of funding where the industry is not stated or recipients are unknown. <sup>b</sup> DFA: direct financial assistance; FI: funding to institutions; TE: tax expenditures. <sup>c</sup> 2003-04 data are Budget estimates and 2004-05 data are Budget appropriations.

Sources: Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2004; McGauran 2004; Commission estimates.