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## A Detailed budgetary assistance estimates

Each year, the Commission calculates estimates of the Australian Government's budgetary assistance to industry. For the new series of estimates introduced with this edition of *Trade & Assistance Review*, the Commission has broadened the coverage of budgetary measures. The changes reflect the introduction of new programs by the government, the inclusion of some previously unidentified or omitted assistance measures, and improvements in data availability.

The Commission also provides estimates of the incidence of the assistance provided by those budgetary measures. 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 Commission now reports estimates for 35 industry groupings (plus 4 'unallocated' groupings).

The methodology used to allocate budgetary assistance to these industry groupings has been described in Methodological Annexes to previous editions of *Trade & Assistance Review* (PC 2000d, PC 2002c, PC 2006b). For the estimates in this edition, the Commission has revised its allocations for some previously-included programs, and made allocations for a number of programs included for the first time this year. These changes are set out in a (forthcoming) Methodological Annex to this year's *Review*.

The tables in this appendix contain detailed estimates of budgetary assistance to each industry grouping from 2001-02 to 2005-06. For each grouping, information is provided on:

- the programs classified as assisting the grouping and the extent of that assistance; and
- the activity that each program assists — such as exports and R&D.

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 incorporate revisions to outlays and tax concessions for previous years.

**Table A.1 Estimated<sup>a</sup> Australian Government budgetary assistance to primary production, 2001-02 to 2005-06**

\$ million

	01-02	02-03	03-04	04-05	05-06
<b>Horticulture and fruit growing</b>					
<i>Industry-specific measures</i>					
Citrus Canker Eradication Programme	-	-	-	3.5	9.8
Citrus industry market diversification subsidy	0.7	-	-	-	-
Tax deduction for horticultural plantations	4.0	5.0	5.0	5.0	5.0
Tax deduction for grape vines	7.0	8.0	10.0	10.0	9.0
<i>Sector-specific measures</i>					
Agricultural development partnership	0.4	1.7	2.7	1.1	-
Drought Relief Package	-	<0.1	0.1	<0.1	-
Exceptional circumstances – interest rate subsidy	-	0.2	1.9	2.1	4.9
Farm Help	3.0	3.5	2.3	1.4	2.5
Farm Management Deposits Scheme	13.3	37.3	24.7	10.1	13.0
Farm Bis Program	1.9	4.0	3.8	2.7	1.1
Income tax averaging provisions	21.8	26.0	16.4	11.1	11.1
Industry partnerships program	-	-	-	3.5	2.7
Rural adjustment scheme	0.1	-	-	-	-
Rural Financial Counselling Service	0.9	0.8	1.0	0.7	0.7
Skilling farmers for the future	0.4	0.5	0.4	-	-
Tax allowance on drought preparedness assets	<0.1	-	-	-	-
Tax deduction for conserving or conveying water	4.5	5.6	5.6	8.3	9.9
<i>Rural R&amp;D measures</i>					
Grape and Wine R&D Corporation	5.9	7.0	6.9	8.1	12.0
Horticulture R&D	26.3	29.6	28.4	32.9	33.6
Rural Industries R&D Corporation	1.9	1.9	2.0	1.9	2.3
<i>General export measures</i>					
Export Market Development Grants Scheme	1.7	1.7	1.7	1.4	0.9
TRADEX	0.1	<0.1	<0.1	<0.1	-
<i>General investment measures</i>					
Development allowance	<0.1	<0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	-	-	0.1	0.1	0.1
Commercial Ready Program	-	-	-	-	1.0
COMET Program	0.1	<0.1	<0.1	0.1	<0.1
Cooperative Research Centres	2.1	2.0	4.2	3.7	1.6
CSIRO	10.2	10.5	15.7	24.0	22.9
Major national research facilities	0.1	0.7	1.1	1.3	1.3
New Industries Development Program	1.4	1.3	1.1	1.2	0.9
Premium R&D tax concession	<0.1	0.1	0.2	0.1	0.2
Preseed fund	-	3.4	0.7	0.3	-
R&D Start	0.1	1.6	0.2	0.4	0.2
R&D tax concession	0.3	0.9	1.1	0.7	0.7

Table A.1 (continued)

	01-02	02-03	03-04	04-05	05-06
<i>Other measures</i>					
Eden Structural Adjustment	<0.1	<0.1	<0.1	-	-
Farm Innovation Program	3.1	0.7	0.1	-	-
R&D tax offset for small companies	-	1.4	1.9	1.6	2.0
Small business capital gains tax exemption	0.3	1.1	1.3	0.8	0.8
South West Forests Structural Adjustment	0.1	0.1	-	-	-
Wide Bay Burnett Structural Adjustment Program	0.1	0.1	-	-	-
<b>Total</b>	<b>111.7</b>	<b>157.0</b>	<b>140.6</b>	<b>138.1</b>	<b>150.1</b>
<b>Grain, sheep and beef cattle farming</b>					
<i>Industry-specific measures</i>					
Beef Expo & Gracemere Saleyards	1.8	3.9	-	-	-
Lamb industry development program	11.7	-	-	-	-
National Livestock Identification System	-	-	-	5.0	5.0
Ovine Johnes Disease Control Programme	0.4	0.1	0.1	0.3	0.3
Tasmanian wheat freight subsidy	0.8	0.8	0.8	0.4	0.7
Tuberculosis Freedom Assurance Programme	-	-	1.0	0.6	-
<i>Sector-specific measures</i>					
Agricultural development partnership	0.2	0.7	1.2	0.5	-
Drought Relief Package	-	2.1	4.8	1.6	-
Exceptional circumstances – interest rate subsidy	-	25.2	66.1	70.9	166.2
Exceptional circumstances – relief payments	10.6	24.5	92.8	70.9	92.8
Farm Help	8.1	12.3	5.0	7.1	6.2
Farm Management Deposits Scheme	109.8	306.4	178.8	67.8	78.3
Farm Bis Program	11.6	17.7	14.2	6.9	6.5
Income tax averaging provisions	163.2	139.3	87.8	61.0	61.0
Industry partnerships program	-	-	-	0.1	0.3
Interim Income Support	-	27.8	25.1	1.1	0.3
Rural adjustment scheme	8.1	-	-	-	-
Rural Financial Counselling Service	1.4	1.7	2.0	1.9	2.5
Skilling farmers for the future	2.3	2.3	1.6	-	-
Tax allowance on drought preparedness assets	0.8	-	-	-	-
Tax deduction for conserving or conveying water	7.3	10.0	10.0	8.5	10.2
<i>Rural R&amp;D measures</i>					
Wool R&D	14.4	16.2	14.1	13.5	11.0
Grains R&D Corporation	40.8	39.2	42.4	35.7	43.1
Meat and livestock R&D	22.9	26.6	32.8	39.0	40.3
Rural Industries R&D Corporation	2.6	2.7	2.6	2.2	1.8
<i>General export measures</i>					
EFIC national interest business <sup>b</sup>	3.9	4.3	4.3	3.6	3.1
Export Market Development Grants Scheme	0.2	0.3	0.5	0.4	0.4
<i>General investment measures</i>					
Development allowance	<0.1	<0.1	<0.1	<0.1	<0.1

Table A.1 (continued)

	01-02	02-03	03-04	04-05	05-06
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	-	0.1	0.1	<0.1	-
Commercial Ready Program	-	-	-	0.2	-
COMET Program	-	<0.1	<0.1	-	0.1
Cooperative Research Centres	6.2	8.2	9.0	8.7	10.7
CSIRO	43.3	44.4	61.4	71.3	69.9
Innovation investment fund	-	-	-	1.0	-
New Industries Development Program	0.3	0.3	0.2	0.3	0.2
Premium R&D tax concession	0.1	0.2	0.3	0.1	0.1
R&D Start	-	-	0.1	-	-
R&D tax concession	2.0	1.2	1.5	0.4	0.4
<i>Other measures</i>					
Farm Innovation Program	0.8	0.2	<0.1	-	-
R&D tax offset for small companies	-	-	-	0.3	0.4
Small business capital gains tax exemption	0.8	2.9	3.2	8.0	8.3
<b>Total<sup>c</sup></b>	<b>476.3</b>	<b>721.4</b>	<b>663.7</b>	<b>489.3</b>	<b>620.1</b>
<b>Dairy cattle farming</b>					
<i>Sector-specific measures</i>					
Agricultural development partnership	0.2	0.7	1.2	0.5	-
Drought Relief Package	-	0.9	1.4	0.5	-
Exceptional circumstances – interest rate subsidy	-	11.0	19.7	21.2	49.6
Exceptional circumstances – relief payments	7.5	17.5	44.1	33.6	44.1
Farm Help	2.4	8.3	5.0	1.2	1.0
Farm Management Deposits Scheme	10.0	21.2	12.5	5.6	8.2
Farm Bis Program	1.3	2.4	1.6	0.5	0.3
Income tax averaging provisions	18.8	26.1	16.5	24.5	24.5
Interim Income Support	-	19.8	11.9	0.5	0.1
Rural adjustment scheme	3.5	-	-	-	-
Rural Financial Counselling Service	0.6	0.6	0.6	0.4	0.4
Skilling farmers for the future	0.3	0.3	0.2	-	-
Tax allowance on drought preparedness assets	<0.1	-	-	-	-
Tax deduction for conserving or conveying water	0.6	1.2	1.2	1.4	1.7
<i>Rural R&amp;D measures</i>					
Dairy Research and Development	15.4	14.1	15.4	14.5	15.4
<i>General export measures</i>					
Export Market Development Grants Scheme	<0.1	<0.1	<0.1	<0.1	<0.1
TRADEX	-	-	-	0.4	0.5
<i>General R&amp;D measures</i>					
CSIRO	10.1	10.4	11.1	13.7	13.6
New Industries Development Program	0.4	0.3	0.3	0.3	0.2
<i>Other measures</i>					
Farm Innovation Program	0.1	<0.1	<0.1	-	-
Small business capital gains tax exemption	<0.1	-	-	-	-
<b>Total<sup>d</sup></b>	<b>71.1</b>	<b>135.0</b>	<b>142.5</b>	<b>118.8</b>	<b>159.6</b>

Table A.1 (continued)

	01-02	02-03	03-04	04-05	05-06
<b>Poultry farming</b>					
<i>Sector-specific measures</i>					
Drought Relief Package	-	<0.1	<0.1	<0.1	-
Exceptional circumstances – interest rate subsidy	-	0.1	<0.1	<0.1	0.1
Exceptional circumstances – relief payments	0.3	0.6	2.0	1.5	2.0
Farm Help	0.5	0.6	0.1	-	<0.1
Farm Management Deposits Scheme	0.3	0.6	0.5	0.3	0.4
Farm Bis Program	<0.1	0.1	0.1	<0.1	<0.1
Income tax averaging provisions	1.8	1.5	0.9	0.6	0.6
Industry partnerships program	-	-	-	0.1	0.2
Interim Income Support	-	0.7	0.5	<0.1	<0.1
Rural adjustment scheme	<0.1	-	-	-	-
Rural Financial Counselling Service	<0.1	<0.1	<0.1	<0.1	<0.1
Skilling farmers for the future	<0.1	<0.1	<0.1	-	-
Tax allowance on drought preparedness assets	<0.1	-	-	-	-
Tax deduction for conserving or conveying water	0.1	0.1	0.1	0.1	0.2
<i>Rural R&amp;D measures</i>					
Egg Research and Development	-	-	1.1	0.8	0.8
Rural Industries R&D Corporation	2.8	1.7	2.0	2.1	2.0
<i>General export measures</i>					
Export Market Development Grants Scheme	-	-	0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
Cooperative Research Centres	-	-	3.2	3.5	3.4
CSIRO	-	-	1.2	1.2	1.2
New Industries Development Program	0.2	0.1	0.1	0.1	0.1
R&D tax concession	<0.1	-	-	-	-
<i>Other measures</i>					
Farm Innovation Program	0.4	0.1	<0.1	-	-
Small business capital gains tax exemption	<0.1	-	-	1.2	1.2
<b>Total</b>	<b>6.4</b>	<b>6.2</b>	<b>12.1</b>	<b>11.5</b>	<b>12.4</b>

Table A.1 (continued)

	01-02	02-03	03-04	04-05	05-06
<b>Other livestock farming</b>					
<i>Industry-specific measures</i>					
Pigmeat processing grants program	1.6	-	-	-	-
<i>Sector-specific measures</i>					
Drought Relief Package	-	<0.1	0.1	<0.1	-
Exceptional circumstances – interest rate subsidy	-	0.5	1.2	1.3	3.1
Exceptional circumstances – relief payments	0.2	0.3	1.2	0.9	1.2
Farm Help	0.4	1.1	0.2	0.2	0.2
Farm Management Deposits Scheme	7.8	19.8	12.6	5.0	6.7
Farm Bis Program	0.1	0.4	0.3	0.1	0.1
Income tax averaging provisions	7.0	6.5	4.1	2.8	2.8
Industry partnerships program	-	-	-	0.1	<0.1
Interim Income Support	-	0.4	0.3	<0.1	<0.1
Rural adjustment scheme	0.2	-	-	-	-
Rural Financial Counselling Service	0.4	0.4	0.4	0.3	0.3
Skilling farmers for the future	<0.1	<0.1	<0.1	-	-
Tax allowance on drought preparedness assets	<0.1	-	-	-	-
Tax deduction for conserving or conveying water	0.3	0.6	0.6	0.2	0.2
<i>Rural R&amp;D measures</i>					
Pig Research and Development	3.7	3.3	4.6	6.2	3.6
Rural Industries R&D Corporation	1.2	1.2	1.1	1.2	1.2
<i>General export measures</i>					
Export Market Development Grants Scheme	0.3	0.6	0.4	0.5	0.5
<i>General R&amp;D measures</i>					
COMET Program	0.1	<0.1	-	-	-
Cooperative Research Centres	-	-	-	-	3.3
CSIRO	4.1	4.3	3.4	3.8	3.8
New Industries Development Program	0.3	0.3	0.2	0.3	0.2
R&D tax concession	0.6	0.7	0.8	0.6	0.6
<i>Other measures</i>					
Farm Innovation Program	0.5	0.1	<0.1	-	-
Small business capital gains tax exemption	<0.1	-	-	-	-
<b>Total</b>	<b>28.6</b>	<b>40.6</b>	<b>31.7</b>	<b>23.6</b>	<b>28.0</b>

Table A.1 (continued)

	01-02	02-03	03-04	04-05	05-06
<b>Other crop growing</b>					
<i>Industry-specific measures</i>					
Sugar Industries Package	19.3	-	-	-	-
Sugar Industry Infrastructure Program	1.8	-	-	-	-
Sugar Industry Reform Program	-	-	69.9	129.4	140.0
<i>Sector-specific measures</i>					
Drought Relief Package	-	0.2	0.2	0.1	-
Exceptional circumstances – interest rate subsidy	-	2.7	3.4	3.7	8.6
Exceptional circumstances – relief payments	1.3	2.9	13.3	10.2	13.3
Farm Help	10.0	2.4	2.5	1.4	0.9
Farm Management Deposits Scheme	7.7	21.3	14.0	5.5	7.5
Farm Bis Program	0.2	1.1	0.9	0.1	0.1
Income tax averaging provisions	7.0	6.9	4.3	5.1	5.1
Industry partnerships program	-	-	-	0.1	-
Interim Income Support	-	3.3	3.6	0.2	<0.1
Rural adjustment scheme	0.9	-	-	-	-
Rural Financial Counselling Service	0.1	0.1	0.1	0.1	0.1
Skilling farmers for the future	<0.1	0.1	0.1	-	-
Tax allowance on drought preparedness assets	0.1	-	-	-	-
Tax deduction for conserving or conveying water	6.8	6.2	6.2	5.2	6.2
<i>Rural R&amp;D measures</i>					
Cotton Research and Development Corporation	7.2	7.3	4.8	4.3	4.9
Rural Industries R&D Corporation	0.4	0.6	0.7	0.6	0.8
Sugar Research and Development Corporation	7.0	5.1	5.2	3.8	5.2
<i>General export measures</i>					
Export Market Development Grants Scheme	0.5	0.3	0.2	0.1	0.2
TRADEX	-	<0.1	<0.1	-	-
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	-	<0.1	0.2	0.2	0.1
Commercial Ready Program	-	-	-	-	0.1
COMET Program	-	<0.1	<0.1	<0.1	<0.1
Cooperative Research Centres	7.5	6.1	8.3	6.6	8.1
CSIRO	9.7	9.9	9.6	14.2	13.6
New Industries Development Program	0.2	0.1	0.1	0.1	0.1
Premium R&D tax concession	<0.1	0.1	0.1	0.2	0.2
R&D Start	0.1	-	-	<0.1	-
R&D tax concession	2.0	0.5	0.6	0.8	0.9
<i>Other measures</i>					
Farm Innovation Program	0.9	0.2	<0.1	-	-
R&D tax offset for small companies	-	-	-	0.2	0.2
Small business capital gains tax exemption	0.1	-	-	-	-
<b>Total<sup>e</sup></b>	<b>90.8</b>	<b>77.5</b>	<b>148.5</b>	<b>192.2</b>	<b>216.3</b>

Table A.1 (continued)

	01-02	02-03	03-04	04-05	05-06
<b>Services to agriculture (inc hunting and trapping)</b>					
<i>Industry-specific measures</i>					
Renewable Energy Equity Fund	-	-	-	-	0.5
<i>Sector-specific measures</i>					
Drought Relief Package	-	<0.1	<0.1	<0.1	-
Exceptional circumstances – interest rate subsidy	-	<0.1	<0.1	<0.1	<0.1
FarmBis Program	-	<0.1	0.1	-	<0.1
Income tax averaging provisions	10.3	9.0	5.7	4.4	4.4
Rural adjustment scheme	<0.1	-	-	-	-
Skilling farmers for the future	-	<0.1	<0.1	-	-
Tax allowance on drought preparedness assets	<0.1	-	-	-	-
Tax deduction for conserving or conveying water	0.4	1.3	1.3	0.6	0.7
<i>General export measures</i>					
Export Market Development Grants Scheme	0.3	0.4	0.6	0.1	0.3
TRADEX	0.1	<0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	0.1	1.2	0.9	0.5	0.2
Commercial Ready Program	-	-	-	0.1	1.0
COMET Program	0.3	0.1	0.1	0.2	0.3
Premium R&D tax concession	<0.1	0.1	0.2	0.7	0.7
R&D Start	5.2	1.4	1.3	1.1	0.2
R&D tax concession	0.8	0.8	0.9	3.6	3.8
<i>Other measures</i>					
Farm Innovation Program	0.1	<0.1	<0.1	-	-
R&D tax offset for small companies	-	1.0	1.4	1.5	1.8
Small business capital gains tax exemption	0.2	0.5	0.5	1.1	1.1
Small business programs	-	-	-	-	0.4
South West Forests Structural Adjustment	0.1	0.1	-	-	-
Wide Bay Burnett Structural Adjustment	<0.1	<0.1	-	-	-
<b>Total</b>	<b>17.9</b>	<b>15.7</b>	<b>13.1</b>	<b>13.8</b>	<b>15.7</b>
<b>Forestry and logging</b>					
<i>Industry-specific measures</i>					
12-month prepayment rule	-	55.0	-15.0	40.0	40.0
Forest Industry Structural Adjustment	18.9	16.4	21.5	21.3	9.7
<i>Sector-specific measures</i>					
Farm Management Deposits Scheme	0.1	0.4	0.3	0.1	0.2
Income tax averaging provisions	2.9	4.1	2.6	4.1	4.1
Industry partnerships program	-	-	-	0.1	-
Rural Financial Counselling Service	<0.1	0.1	<0.1	<0.1	<0.1
Tax deduction for conserving or conveying water	<0.1	0.1	0.1	0.8	0.9

Table A.1 (continued)

	01-02	02-03	03-04	04-05	05-06
<i>Rural R&amp;D measures</i>					
Forest and Wood Products R&D	1.4	1.5	1.6	1.4	1.4
Rural Industries R&D Corporation	2.2	1.8	1.7	1.3	1.8
<i>General export measures</i>					
Export Market Development Grants Scheme	<0.1	<0.1	<0.1	-	<0.1
<i>General R&amp;D measures</i>					
Commercial Ready Program	-	-	-	-	0.6
COMET Program	-	0.1	<0.1	<0.1	-
Cooperative Research Centres	2.4	2.4	2.6	0.4	2.7
CSIRO	12.6	13.0	19.9	24.2	24.0
Premium R&D tax concession	<0.1	<0.1	<0.1	0.1	0.1
R&D tax concession	0.5	0.1	0.2	0.3	0.3
<i>Other measures</i>					
Eden Structural Adjustment	0.1	<0.1	<0.1	-	-
Farm Innovation Program	0.1	<0.1	<0.1	-	-
R&D tax offset for small companies	-	-	-	0.1	0.1
Small business capital gains tax exemption	0.1	-	-	-	-
<b>Total</b>	<b>41.3</b>	<b>95.0</b>	<b>35.6</b>	<b>94.2</b>	<b>85.8</b>
<b>Commercial fishing</b>					
<i>Industry-specific measures</i>					
Aquaculture Industry Action Agenda	-	-	2.5	1.0	-
Fisheries Structural Adjustment Package	-	-	-	-	1.3
Great Barrier Reef Structural Adjustment	-	-	-	49.1	32.6
<i>Sector-specific measures</i>					
Farm Help	0.1	0.1	0.1	1.2	0.1
Farm Management Deposits Scheme	1.0	3.0	1.6	0.6	0.7
Farm Bis Program	0.2	1.1	3.7	1.6	0.3
Income tax averaging provisions	27.2	10.6	6.7	6.4	6.4
Industry partnerships program	-	-	-	0.4	0.4
Rural Financial Counselling Service	0.1	0.1	0.1	0.1	0.1
Skilling farmers for the future	<0.1	0.1	0.4	-	-
Tax allowance on drought preparedness assets	<0.1	-	-	-	-
Tax deduction for conserving or conveying water	<0.1	-	-	-	-
<i>Rural R&amp;D measures</i>					
Fishing industry R&D	15.8	17.4	17.7	16.9	16.0
<i>General export measures</i>					
Export Market Development Grants Scheme	0.4	0.3	0.5	0.4	0.5
TRADEX	<0.1	<0.1	<0.1	<0.1	<0.1
<i>General investment measures</i>					
Development allowance	1.6	0.8	0.4	0.3	0.2

Table A.1 (continued)

	01-02	02-03	03-04	04-05	05-06
<i>General R&amp;D measures</i>					
Commercial Ready Program	-	-	-	0.1	1.6
COMET Program	<0.1	<0.1	0.1	0.1	0.1
Cooperative Research Centres	1.5	2.6	2.7	2.6	2.6
CSIRO	29.0	30.1	29.6	39.9	40.7
New Industries Development Program	0.4	0.4	0.3	0.3	0.3
Premium R&D tax concession	0.1	0.2	0.3	0.4	0.4
R&D Start	2.3	0.5	2.2	1.8	1.2
R&D tax concession	0.5	1.3	1.6	1.9	2.1
<i>Other measures</i>					
Eden Structural Adjustment	0.2	0.1	<0.1	-	-
Farm Innovation Program	0.6	0.1	<0.1	-	-
Industry Cooperative Innovation Program	-	-	-	-	0.1
R&D tax offset for small companies	-	1.9	2.7	3.9	4.9
Small business capital gains tax exemption	0.4	0.3	0.3	1.5	1.5
South West Forests Structural Adjustment	<0.1	<0.1	-	-	-
<i>Total</i>	<i>81.6</i>	<i>71.2</i>	<i>73.6</i>	<i>130.5</i>	<i>114.0</i>
<b>Unallocated primary production</b>					
<i>Industry-specific measures</i>					
Australian animal health laboratory	5.9	6.1	6.2	6.8	6.9
Exotic Disease Preparedness program	1.2	1.2	3.0	1.2	0.8
<i>Sector-specific measures</i>					
Agricultural development partnership	0.3	1.4	2.3	1.0	-
Drought Relief Package	-	<0.1	<0.1	<0.1	-
Exceptional circumstances – interest rate subsidy	-	<0.1	<0.1	<0.1	<0.1
Farm Help	0.6	0.5	0.3	0.4	0.3
Farm Bis Program	0.6	1.2	1.1	0.3	0.1
Industry Partnerships Program	-	-	-	0.2	0.2
National landcare program	40.3	32.7	39.1	39.3	37.0
Regional assistance	-	3.2	4.7	-	-
Rural adjustment scheme	8.8	-	-	-	-
Rural Financial Counselling Service	1.8	1.5	1.2	1.0	1.0
Skilling farmers for the future	0.1	0.2	0.1	-	-
<i>Rural R&amp;D measures</i>					
Land and water resources R&D	11.6	11.9	12.2	12.5	12.5
Rural Industries R&D Corporation	4.2	4.7	4.8	5.2	5.4

Table A.1 (continued)

	01-02	02-03	03-04	04-05	05-06
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	-	-	0.2	-	-
Cooperative Research Centres	9.1	11.0	19.4	20.8	22.0
Major national research facilities	0.1	0.7	1.1	1.3	1.3
R&D Start	-	-	1.7	-	-
<i>Other measures</i>					
Tasmanian Freight Equalisation Scheme	4.4	5.5	6.0	9.2	8.2
<i>Total</i>	<i>89.1</i>	<i>81.7</i>	<i>103.7</i>	<i>99.1</i>	<i>95.6</i>
<b>Total outlays</b>	<b>562.1</b>	<b>656.5</b>	<b>936.2</b>	<b>993.0</b>	<b>1154.4</b>
<b>Total tax expenditures</b>	<b>452.7</b>	<b>744.9</b>	<b>428.8</b>	<b>318.0</b>	<b>343.1</b>
<b>Total Budgetary assistance</b>	<b>1014.8</b>	<b>1401.4</b>	<b>1365.0</b>	<b>1311.0</b>	<b>1497.6</b>

\* Nil. Figures may not add to totals due to rounding. <sup>a</sup> The estimates are derived primarily from Australian Government budget papers, departmental annual reports and Treasury's Tax Expenditure Statement. The budget paper estimates are 'estimated actuals'. <sup>b</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 Australian Government, the scheme may provide assistance to agricultural exporters. However, net National Interest Business outlays provide only a weak indication of any assistance provided. <sup>c</sup> 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 \$6 million in 2005-06. <sup>d</sup> 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 \$137 million in 2005-06. <sup>e</sup> Does not include funding of \$18 and \$9 million in 2002-03 and 2003-04, respectively, provided under the Australian Government's 2002 Sugar Industry Reform Program. This assistance has been included in the estimates of 'agricultural pricing and regulatory assistance'.

*Sources:* Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2006; Bishop 2006; departmental data; Commission estimates.

**Table A.2 Estimated<sup>a</sup> Australian Government budgetary assistance to the mining sector, 2001-02 to 2005-06**

\$ million

	01-02	02-03	03-04	04-05	05-06
<i>Industry-specific measures</i>					
Greenhouse gas abatement program	0.3	0.2	0.7	0.6	0.6
Regional minerals program	0.3	0.3	0.3	0.3	-
<i>Sector-specific measures</i>					
Capital expenditure deduction for mining	30.0	30.0	20.0	20.0	20.0
<i>General export measures</i>					
Export Market Development Grants Scheme	2.2	1.5	1.4	1.4	1.3
TRADEX	0.4	2.3	1.9	0.2	0.5
<i>General investment measures</i>					
Development allowance	78.6	41.1	21.4	12.5	8.9
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	-	0.1	<0.1	0.1	<0.1
Commercial Ready Program	-	-	-	0.1	2.4
COMET Program	0.3	0.2	0.2	0.2	0.1
Cooperative Research Centres	7.3	8.4	10.2	10.5	10.9
CSIRO	54.1	55.4	74.4	104.8	109.0
Innovation Investment Fund	0.8	-	-	-	0.9
Major national research facilities	0.1	0.8	1.2	1.3	1.3
New Industries Development Program	0.2	0.1	0.1	0.1	0.1
Premium R&D tax concession	3.3	9.0	14.7	16.6	17.6
R&D Start	13.0	4.4	3.3	1.6	2.8
R&D tax concession	47.4	56.9	69.6	84.6	90.1
<i>Other measures</i>					
R&D tax offset for small companies <sup>c</sup>	-	0.7	1.0	2.4	3.0
Small business capital gains tax exemption	0.1	-	-	-	-
<b>Total outlays</b>	<b>78.6</b>	<b>72.2</b>	<b>92.9</b>	<b>123.5</b>	<b>132.4</b>
<b>Total tax expenditures</b>	<b>159.9</b>	<b>139.4</b>	<b>127.7</b>	<b>133.9</b>	<b>137.1</b>
<b>Total Budgetary assistance</b>	<b>238.4</b>	<b>211.5</b>	<b>220.6</b>	<b>257.4</b>	<b>269.6</b>

<sup>a</sup> Nil. Figures may not add to totals due to rounding. <sup>a</sup> The estimates are derived primarily from Australian Government budget papers, departmental annual reports and Treasury's Tax Expenditure Statement. The budget paper estimates are 'estimated actuals'.

*Sources:* Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2006; Bishop 2006; departmental data; Commission estimates.

**Table A.3 Estimated<sup>a</sup> Australian Government budgetary assistance to the manufacturing sector, 2001-02 to 2005-06**

\$ million

	01-02	02-03	03-04	04-05	05-06
<b>Food, beverages and tobacco</b>					
<i>Industry-specific measures</i>					
Brandy preferential excise rate	5.0	5.0	5.0	5.0	5.0
Food Processing in Regional Australia	-	-	-	-	3.6
National food industry strategy	-	3.0	12.1	14.5	18.0
Tasmanian wheat freight subsidy	0.4	0.4	0.4	0.2	0.4
TCF Development	-	-	0.1	-	-
<i>Sector-specific measures</i>					
Rural Financial Counselling Service	0.1	0.1	0.2	0.2	0.3
<i>General export measures</i>					
Export Market Development Grants Scheme	8.4	11.2	11.8	11.6	15.2
TRADEX	0.6	0.9	0.7	1.2	0.8
<i>General investment measures</i>					
Development allowance	2.9	1.5	0.8	0.5	0.3
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	-	-	0.1	<0.1	-
Commercial Ready Program	-	-	-	0.1	0.8
COMET Program	0.1	<0.1	<0.1	<0.1	<0.1
Cooperative Research Centres	4.1	2.6	2.7	2.6	2.6
CSIRO	21.0	21.7	38.9	36.1	37.7
New Industries Development Program	0.5	0.4	0.4	0.4	0.3
Premium R&D tax concession	0.7	2.0	3.2	3.1	3.3
R&D Start	2.1	1.8	0.8	0.6	0.9
R&D tax concession	20.8	13.1	16.0	15.8	16.8
<i>Other measures</i>					
Australia HomeGrown Campaign	-	-	-	-	0.5
Eden Structural Adjustment	0.7	0.3	0.1	-	-
R&D tax offset for small companies <sup>c</sup>	-	0.7	1.1	1.9	2.3
Small business capital gains tax exemption	0.3	0.5	0.6	2.2	2.3
Small business programs	-	-	-	-	0.6
Tasmanian Freight Equalisation Scheme	12.2	12.5	13.6	15.7	16.3
Wide Bay Burnett Structural Adjustment Program	0.4	0.3	-	-	-
<b>Total</b>	<b>80.5</b>	<b>78.2</b>	<b>108.6</b>	<b>111.7</b>	<b>128.0</b>
<b>Textiles, clothing, footwear and leather</b>					
<i>Industry-specific measures</i>					
Howe leather – loan repayment	-	-	-2.3	-2.5	-2.4
TCF Corporate Wear Program	37.4	41.1	52.2	46.0	50.9
TCF Development	-	0.5	-	-	0.5
TCF Import Credits Scheme	9.9	-	-	-	-
TCF Strategic Investment Program	150.7	109.7	119.1	123.7	123.8
TCF Strategic Investment Program - Post 2005	-	-	-	-	4.3
TCF Structural Adjustment Scheme	-	-	-	-	2.8

Table A.3 (continued)

	01-02	02-03	03-04	04-05	05-06
<i>General export measures</i>					
Export Market Development Grants Scheme	6.2	5.1	4.1	3.5	4.2
TRADEX	15.7	17.5	14.4	8.3	5.8
<i>General R&amp;D measures</i>					
COMET Program	0.1	<0.1	0.1	<0.1	<0.1
CSIRO	32.2	33.0	13.0	18.2	17.8
Premium R&D tax concession	<0.1	<0.1	0.1	0.1	0.1
R&D Start	0.7	1.0	0.6	<0.1	-
R&D tax concession	1.6	0.3	0.4	0.3	0.3
<i>Other measures</i>					
R&D tax offset for small companies	-	0.4	0.5	0.8	1.0
Small business capital gains tax exemption	<0.1	-	-	0.1	0.1
Tasmanian Freight Equalisation Scheme	0.8	0.8	0.6	0.5	0.5
<i>Total</i>	255.3	209.3	202.9	199.0	209.8
<b>Wood and paper products</b>					
<i>Industry-specific measures</i>					
Investment incentives to Visy industries	3.0	2.9	2.9	-	-
<i>Rural R&amp;D measures</i>					
Forest and Wood products R&D Corporation	1.4	1.5	1.6	1.5	1.6
<i>General export measures</i>					
Export Market Development Grants Scheme	1.8	1.3	1.2	0.9	0.8
TRADEX	0.2	<0.1	<0.1	0.1	0.6
<i>General investment measures</i>					
Development allowance	0.8	0.4	0.2	0.1	0.1
<i>General R&amp;D measures</i>					
Commercial Ready Program	-	-	-	0.2	-
COMET Program	<0.1	<0.1	0.1	<0.1	-
Cooperative Research Centres	2.5	5.4	6.4	5.4	5.3
CSIRO	5.8	5.9	-	-	-
Premium R&D tax concession	0.4	1.2	1.9	3.6	3.8
R&D Start	0.1	0.1	<0.1	0.2	0.3
R&D tax concession	7.5	7.5	9.2	20.2	21.6
<i>Other measures</i>					
R&D tax offset for small companies	-	0.4	0.6	1.0	1.3
Small business capital gains tax exemption	<0.1	-	-	-	-
Tasmanian Freight Equalisation Scheme	20.1	17.4	19.5	19.4	20.8
Wide Bay Burnett Structural Adjustment Program	0.1	<0.1	-	-	-
<i>Total</i>	43.7	44.0	43.5	52.8	56.2

Table A.3 (continued)

	01-02	02-03	03-04	04-05	05-06
<b>Printing, publishing and recorded media</b>					
<i>Industry-specific measures</i>					
Enhanced printing industry competitiveness	-	1.1	1.6	-	-
Extended printing industry competitiveness	15.9	8.6	11.2	-	-
Printing Industry Competitiveness Scheme	1.9	0.5	-	-	-
<i>General export measures</i>					
Export Market Development Grants Scheme	2.9	3.2	3.2	2.2	3.4
TRADEX	0.1	0.3	0.3	0.2	0.2
<i>General investment measures</i>					
Development allowance	<0.1	<0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
Commercial Ready Program	-	-	-	-	0.1
COMET Program	0.1	0.1	<0.1	<0.1	<0.1
Premium R&D tax concession	0.3	0.8	1.2	1.0	1.1
R&D Start	1.5	0.5	0.6	0.3	0.4
R&D tax concession	1.4	4.9	6.0	5.4	5.7
<i>Other measures</i>					
R&D tax offset for small companies	-	6.6	9.4	11.0	13.6
Small business capital gains tax exemption	0.2	0.2	0.2	-	-
<b>Total</b>	<b>24.3</b>	<b>26.7</b>	<b>33.7</b>	<b>20.1</b>	<b>24.5</b>
<b>Petroleum, coal, chemical and associated products</b>					
<i>Industry-specific measures</i>					
Biofuels Infrastructure Grants	-	-	-	2.1	11.5
Ethanol production subsidy	-	21.7	10.8	8.6	15.4
Greenhouse gas abatement program	1.5	0.7	3.0	2.7	2.8
Investment incentive to Syntroleum	20.0	-	-	-	-
Pharmaceutical industry development program	50.3	64.7	59.3	0.4	-
Pharmaceutical partnerships program	-	-	-	4.2	12.4
Product Stewardship (Oil) program	2.6	8.8	6.4	5.5	5.4
Renewable Energy Equity Fund	-	-	-	0.8	2.8
<i>General export measures</i>					
Export Market Development Grants Scheme	5.0	5.4	4.9	4.8	4.5
TRADEX	2.8	3.6	3.0	2.0	2.1
<i>General investment measures</i>					
Development allowance	6.8	3.5	1.9	1.1	0.8

Table A.3 (continued)

	01-02	02-03	03-04	04-05	05-06
<i>General R&amp;D measures</i>					
Biotechnology Australia	2.3	2.1	2.1	5.0	5.0
Biotechnology Innovation Fund	1.3	1.3	1.5	0.6	0.8
Commercial Ready Program	-	-	-	0.1	10.6
COMET Program	0.4	0.8	0.5	0.2	0.2
Cooperative Research Centres	12.0	11.2	12.0	7.3	9.1
CSIRO	42.9	44.0	22.8	45.1	44.9
Innovation Investment Fund	0.4	10.4	7.5	0.6	-
National Stem Cell Centre	0.8	3.6	4.6	5.8	7.1
New Industries Development Program	0.3	0.3	0.2	0.3	0.2
Premium R&D tax concession	0.9	2.5	4.1	3.4	3.6
Preseed fund	-	-	-	0.5	-
R&D Start	12.1	10.4	10.5	9.3	4.9
R&D tax concession	17.6	16.4	20.1	18.3	19.5
<i>Other measures</i>					
Farm Innovation Program	0.1	<0.1	<0.1	-	-
Industry Cooperative Innovation Program	-	-	-	-	0.2
R&D tax offset for small companies	-	5.3	7.5	8.7	10.7
Small business capital gains tax exemption	0.5	-	-	-	-
Structural Adjustment Fund for South Australia	-	-	-	2.7	13.1
<b>Total</b>	<b>180.5</b>	<b>216.5</b>	<b>182.6</b>	<b>140.1</b>	<b>187.7</b>
<b>Non-metallic mineral products</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	1.1	1.2	0.7	0.6	0.9
TRADEX	0.1	<0.1	<0.1	0.4	0.2
<i>General investment measures</i>					
Development allowance	0.4	0.2	0.1	0.1	<0.1
<i>General R&amp;D measures</i>					
Commercial Ready Program	-	-	-	-	1.0
COMET Program	<0.1	<0.1	0.1	-	<0.1
Premium R&D tax concession	0.4	1.0	1.6	1.2	1.3
Preseed fund	-	-	-	-	0.2
R&D Start	10.6	1.6	0.2	0.8	0.6
R&D tax concession	8.1	5.8	7.1	6.0	6.4
<i>Other measures</i>					
R&D tax offset for small companies	-	0.6	0.8	0.6	0.7
Small business capital gains tax exemption	<0.1	-	-	0.4	0.4
<b>Total</b>	<b>20.7</b>	<b>10.5</b>	<b>10.7</b>	<b>10.1</b>	<b>11.8</b>

Table A.3 (continued)

	01-02	02-03	03-04	04-05	05-06
<b>Metal products</b>					
<i>Industry-specific measures</i>					
Australian Magnesium Corporation	-	-	84.6	-	-
Greenhouse gas abatement program	1.0	0.5	2.0	1.8	1.8
Investment incentives to Hismelt – grant	-	-	-	50.0	50.0
Investment incentives to Hismelt – loan	-	45.6	45.7	45.7	-
<i>General export measures</i>					
Export Market Development Grants Scheme	3.1	2.8	2.3	2.0	1.5
TRADEX	3.6	5.0	4.1	1.4	1.8
<i>General investment measures</i>					
Development allowance	40.3	21.1	11.0	6.4	4.6
<i>General R&amp;D measures</i>					
Commercial Ready Program	-	-	-	0.1	2.1
COMET Program	0.1	0.1	0.1	0.1	0.4
Cooperative Research Centres	8.8	8.3	8.3	7.2	8.0
CSIRO	29.6	30.4	-	-	-
Premium R&D tax concession	0.8	2.3	3.8	3.2	3.4
R&D Start	7.4	6.9	5.7	1.5	1.3
R&D tax concession	24.1	14.7	18.0	17.1	18.2
<i>Other measures</i>					
R&D tax offset for small companies	-	1.6	2.2	2.6	3.2
Small business capital gains tax exemption	<0.1	0.3	0.4	0.3	0.3
Tasmanian Freight Equalisation Scheme	1.7	2.2	2.8	3.7	2.4
<b>Total</b>	<b>120.6</b>	<b>141.8</b>	<b>191.0</b>	<b>143.1</b>	<b>99.1</b>
<b>Motor vehicles and parts</b>					
<i>Industry-specific measures</i>					
Automotive competitiveness and investment scheme – post 2005	-	-	0.5	0.9	-
Automotive competitiveness and investment scheme <sup>b</sup>	594.9	571.5	584.3	568.8	479.8
Automotive incentives – Ford	-	-	-	-	32.5
Automotive market access and development	4.9	-	-	-	-
Investment incentive for Holden	8.5	4.0	-	-	-
Mitsubishi international R&D centre	-	-	-	<0.1	<0.1
<i>General export measures</i>					
Export Market Development Grants Scheme	2.1	1.5	1.8	1.4	1.5
TRADEX	96.3	71.6	74.3	60.3	38.0
<i>General investment measures</i>					
Development allowance	8.8	4.6	2.4	1.4	1.0

Table A.3 (continued)

	01-02	02-03	03-04	04-05	05-06
<i>General R&amp;D measures</i>					
Commercial Ready Program	-	-	-	-	1.3
COMET Program	0.3	0.2	0.2	0.1	<0.1
Cooperative Research Centres	-	-	-	-	4.6
Premium R&D tax concession	1.5	4.2	6.9	3.6	3.8
Preseed fund	-	0.8	-	-	0.3
R&D Start	2.9	1.4	0.6	0.4	<0.1
R&D tax concession	29.7	27.5	33.6	18.2	19.4
<i>Other measures</i>					
R&D tax offset for small companies	-	1.3	1.8	2.2	2.7
Small business capital gains tax exemption	0.1	-	-	-	-
Wide Bay Burnett Structural Adjustment Program	<0.1	<0.1	-	-	-
<b>Total</b>	<b>750.0</b>	<b>688.6</b>	<b>706.3</b>	<b>657.4</b>	<b>585.1</b>
<b>Other transport equipment</b>					
<i>Industry-specific measures</i>					
Aerospace incentives – Hawker de Havilland	-	-	-	-	10.0
Shipbuilding bounty	5.5	13.3	6.8	0.8	-
Shipbuilding innovation scheme	4.0	8.7	7.0	2.1	-
<i>General export measures</i>					
Export Market Development Grants Scheme	1.0	1.3	1.8	1.2	1.4
TRADEX	0.1	0.2	0.1	0.2	0.2
<i>General R&amp;D measures</i>					
Commercial Ready Program	-	-	-	-	0.1
COMET Program	0.2	0.2	0.2	0.2	<0.1
Cooperative Research Centres	3.9	5.1	5.1	4.7	4.3
Major national research facilities	0.1	0.7	1.1	1.3	1.3
Premium R&D tax concession	0.5	1.3	2.1	1.3	1.4
R&D Start	4.2	3.3	2.2	1.6	1.2
R&D tax concession	82.2	8.3	10.2	6.3	6.7
<i>Other measures</i>					
R&D tax offset for small companies	-	0.7	1.1	1.2	1.5
Small business capital gains tax exemption	-	-	-	0.2	0.2
<b>Total</b>	<b>101.7</b>	<b>43.1</b>	<b>37.7</b>	<b>20.9</b>	<b>28.3</b>
<b>Other machinery and equipment</b>					
<i>Industry-specific measures</i>					
Renewable energy equity fund	-	-	-	0.3	0.1
<i>General export measures</i>					
Export Market Development Grants Scheme	14.8	15.1	15.0	12.8	13.2
TRADEX	7.4	4.7	3.9	4.3	4.7
<i>General investment measures</i>					
Development allowance	0.7	0.4	0.2	0.1	0.1

Table A.3 (continued)

	01-02	02-03	03-04	04-05	05-06
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	-	0.7	0.7	1.1	0.7
Commercial Ready Program	-	-	-	0.4	14.7
COMET Program	1.6	1.5	1.2	1.4	1.4
Cooperative Research Centres	19.3	15.3	14.5	11.7	8.3
CSIRO	36.8	37.8	-	-	-
Innovation Investment Fund	-	4.2	-	1.7	1.4
Major national research facilities	0.4	2.4	3.6	4.0	4.0
New Industries Development Program	0.2	0.2	0.1	0.1	0.1
Premium R&D tax concession	1.7	4.7	7.7	6.0	6.3
Preseed fund	-	-	-	-	1.3
R&D Start	51.8	27.3	31.1	30.0	26.4
R&D tax concession	46.2	29.8	36.4	30.1	32.1
<i>Other measures</i>					
Industry Cooperative Innovation Program	-	-	-	-	0.2
R&D tax offset for small companies	-	16.5	23.4	24.3	30.0
Small business capital gains tax exemption	0.1	0.7	0.8	0.9	1.0
Small business programs	<0.1	0.2	0.2	0.2	-
South West Forests Structural Adjustment	<0.1	<0.1	-	-	-
Wide Bay Burnett Structural Adjustment Program	0.3	0.2	-	-	-
<b>Total</b>	<b>181.3</b>	<b>161.6</b>	<b>138.7</b>	<b>129.6</b>	<b>146.0</b>
<b>Other manufacturing</b>					
<i>Industry-specific measures</i>					
Renewable Energy Equity Fund	-	-	0.1	-	-
<i>General export measures</i>					
Export Market Development Grants Scheme	8.1	8.4	9.4	8.1	6.0
TRADEX	18.1	20.1	16.4	4.4	1.8
<i>General investment measures</i>					
Development allowance	0.1	0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	0.1	1.6	1.7	-	0.1
Commercial Ready Program	-	-	-	-	6.4
COMET Program	0.8	0.8	0.8	0.9	0.7
CSIRO	-	-	56.6	91.0	90.7
Premium R&D tax concession	0.3	0.8	1.4	1.1	1.2
Preseed fund	-	-	1.0	-	-
R&D Start	17.5	13.3	27.1	0.1	11.5
R&D tax concession	6.3	5.4	6.6	5.7	6.1

Table A.3 (continued)

	01-02	02-03	03-04	04-05	05-06
<i>Other measures</i>					
Industry Cooperative Innovation Program	-	-	-	-	0.1
R&D tax offset for small companies	-	5.2	7.4	8.2	10.2
Small business capital gains tax exemption	0.3	0.5	0.6	-	-
Tasmanian Freight Equalisation Scheme	1.7	1.7	1.9	2.0	1.3
Wide Bay Burnett Structural Adjustment Program	<0.1	<0.1	-	-	-
<i>Total</i>	53.5	57.8	131.2	121.6	136.1
<b>Unallocated manufacturing</b>					
<i>General export measures</i>					
Duty Drawback	93.7	121.0	105.9	121.1	121.1
<i>General R&amp;D measures</i>					
Cooperative Research Centres	2.3	2.2	3.9	4.6	4.0
Technology Diffusion program	12.9	4.2	-	-	-
<i>Other measures</i>					
Enterprise Development program	0.7	-	-	-	-
Tasmanian Freight Equalisation Scheme	30.2	36.3	38.0	38.7	39.0
<i>Total</i>	139.9	163.7	147.8	164.4	164.1
<b>Total outlays</b>	<b>750.3</b>	<b>790.9</b>	<b>853.6</b>	<b>762.1</b>	<b>870.5</b>
<b>Total tax expenditures</b>	<b>1201.7</b>	<b>1051.1</b>	<b>1081.2</b>	<b>1008.6</b>	<b>906.2</b>
<b>Total Budgetary assistance</b>	<b>1952.0</b>	<b>1842.0</b>	<b>1934.8</b>	<b>1770.7</b>	<b>1776.7</b>

\* Nil. Figures may not add to totals due to rounding. <sup>a</sup> The estimates are derived primarily from Australian Government budget papers, departmental annual reports and Treasury's Tax Expenditure Statement. The budget paper estimates are 'estimated actuals'. <sup>b</sup> 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.

Sources: Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2006; Bishop 2006; SELC 2005, p. 27; departmental data; Commission estimates.

**Table A.4 Estimated<sup>a</sup> Australian Government budgetary assistance to the services sector, 2001-02 to 2005-06**

\$ million

	01-02	02-03	03-04	04-05	05-06
<b>Electricity, gas and water supply</b>					
<i>Industry-specific measures</i>					
Greenhouse gas abatement program	3.8	1.8	7.5	6.7	7.0
Low emission technology development fund	-	-	-	-	2.0
Remote renewable power generation program	-	-	-	-	28.7
Renewable energy commercialisation	8.9	9.2	9.2	1.4	1.7
Renewable Energy Equity Fund	3.4	2.6	1.0	0.5	0.3
<i>General export measures</i>					
Export Market Development Grants Scheme	0.4	0.4	0.3	0.4	0.5
TRADEX	-	-	-	<0.1	0.1
<i>General investment measures</i>					
Development allowance	4.4	2.3	1.2	0.7	0.5
Infrastructure bonds scheme	13.0	10.5	10.4	10.4	10.4
Infrastructure borrowing's tax offsets scheme	9.6	7.7	7.2	2.9	1.0
<i>General R&amp;D measures</i>					
Commercial Ready Program	-	-	-	-	0.5
COMET Program	0.4	0.3	0.3	0.2	0.2
Cooperative Research Centres	7.4	8.6	7.3	6.8	5.6
Premium R&D tax concession	<0.1	0.1	0.2	0.1	0.1
Preseed fund	-	-	-	-	0.1
R&D Start	3.0	5.9	3.2	1.6	0.1
R&D tax concession	0.8	4.0	4.9	3.7	4.0
<i>Other measures</i>					
R&D tax offset for small companies	-	0.9	1.3	1.5	1.8
Small business capital gains tax exemption	<0.1	-	-	0.4	0.4
<b>Total</b>	<b>55.1</b>	<b>54.3</b>	<b>54.0</b>	<b>37.3</b>	<b>65.0</b>
<b>Construction</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	0.9	1.8	1.5	1.1	1.2
TRADEX	0.9	1.8	1.5	<0.1	<0.1
<i>General investment measures</i>					
Development allowance	<0.1	<0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
COMET Program	0.1	0.2	0.1	0.2	0.2
Cooperative Research Centres	1.5	2.0	2.6	2.5	2.3
Innovation Investment Fund	1.2	-	-	-	-
Premium R&D tax concession	0.4	1.1	1.8	1.2	1.3
R&D Start	3.5	1.2	0.9	0.3	0.2
R&D tax concession	8.0	8.5	10.4	8.3	8.9

Table A.4 (continued)

	01-02	02-03	03-04	04-05	05-06
<i>Other measures</i>					
Industry Cooperative Innovation Program	-	-	-	-	0.3
R&D tax offset for small companies	-	2.2	3.2	4.1	5.0
Small business capital gains tax exemption	1.2	2.6	2.9	5.5	5.7
Small business programs	-	-	-	-	0.1
<i>Total</i>	17.8	21.5	25.0	23.4	25.2
<b>Wholesale trade</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	12.4	12.6	12.4	10.2	11.0
TRADEX	5.9	1.0	0.9	4.8	2.8
<i>General investment measures</i>					
Development allowance	0.2	0.1	0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	-	-	-	-	<0.1
Commercial Ready Program	-	-	-	-	0.1
COMET Program	-	0.1	0.2	0.1	0.1
Premium R&D tax concession	1.4	3.8	6.2	6.4	6.8
R&D Start	0.6	0.8	2.2	0.8	1.4
R&D tax concession	18.6	24.2	29.5	35.4	37.7
<i>Other measures</i>					
R&D tax offset for small companies	-	5.0	7.2	10.6	13.1
Small business capital gains tax exemption	12.4	3.1	3.5	2.9	3.0
Wide Bay Burnett Structural Adjustment Program	0.2	0.1	-	-	-
<i>Total</i>	51.7	50.8	62.1	71.2	75.9
<b>Retail trade</b>					
<i>Industry-specific measures</i>					
Greenhouse gas abatement program	0.2	0.1	0.4	0.3	0.4
<i>General export measures</i>					
Export Market Development Grants Scheme	1.3	1.2	1.1	0.7	1.3
TRADEX	0.1	0.2	0.2	1.6	3.6
<i>General investment measures</i>					
Development allowance	0.1	0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
COMET Program	0.1	0.1	<0.1	-	<0.1
Premium R&D tax concession	0.3	0.8	1.3	0.9	1.0
R&D Start	0.3	<0.1	0.3	-	-
R&D tax concession	2.6	4.7	5.7	4.7	5.0
<i>Other measures</i>					
Eden Structural Adjustment	0.1	<0.1	<0.1	-	-
R&D tax offset for small companies	-	3.1	4.3	5.4	6.7
Small business capital gains tax exemption	4.4	10.9	12.3	20.6	21.4
South West Forests Structural Adjustment	0.5	0.5	-	-	-
Wide Bay Burnett Structural Adjustment Program	0.1	<0.1	-	-	-
<i>Total</i>	10.0	21.8	25.8	34.3	39.3

Table A.4 (continued)

	01-02	02-03	03-04	04-05	05-06
<b>Accommodation, cafes and restaurants</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	9.1	8.0	7.5	4.7	4.8
<i>General R&amp;D measures</i>					
COMET Program	<0.1	-	-	-	-
Premium R&D tax concession	-	<0.1	<0.1	-	-
<i>Other measures</i>					
Eden Structural Adjustment	0.2	0.1	<0.1	-	-
Small business capital gains tax exemption	5.4	16.4	18.6	22.0	22.9
Small business programs	<0.1	0.1	0.1	0.1	0.2
South West Forests Structural Adjustment	0.2	0.3	-	-	-
Wide Bay Burnett Structural Adjustment Program	<0.1	<0.1	-	-	-
<i>Total</i>	14.9	24.9	26.3	26.8	27.8
<b>Transport and storage</b>					
<i>Industry-specific measures</i>					
Bass Strait Passenger Vehicle Equalisation	17.4	26.6	30.8	32.4	31.1
Investment incentive to Asia Pacific Space Centre	6.0	-	-	-	-
<i>General export measures</i>					
Export Market Development Grants Scheme	9.3	8.6	7.6	5.4	5.2
TRADEX	2.4	3.2	2.7	1.1	0.4
<i>General investment measures</i>					
Development allowance	10.6	5.5	2.9	1.7	1.2
Infrastructure bonds scheme	12.0	9.5	9.6	9.6	9.6
Infrastructure borrowing's tax offset scheme	5.4	7.3	11.6	8.4	6.5
<i>General R&amp;D measures</i>					
Commercial Ready Program	-	-	-	-	0.2
COMET Program	0.2	0.3	0.2	0.2	0.2
Premium R&D tax concession	0.1	0.3	0.5	0.5	0.5
R&D Start	0.7	0.5	1.1	1.7	0.7
R&D tax concession	3.4	3.0	3.7	3.2	3.4
<i>Other measures</i>					
R&D tax offset for small companies	-	0.4	0.5	1.1	1.4
Small business capital gains tax exemption	1.5	2.2	2.5	6.2	6.5
<i>Total</i>	69.0	67.5	73.7	71.5	66.8
<b>Communication services</b>					
<i>Industry-specific measures</i>					
Investment incentives to IBM	0.8	0.8	-	-	-
Investment incentives to SITA	2.3	1.7	0.3	-	-
Software engineering centres	3.5	2.4	1.1	-	-
The Advanced Networks Program	-	8.8	6.6	8.0	7.0

**Table A.4** (continued)

	01-02	02-03	03-04	04-05	05-06
<i>General export measures</i>					
Export Market Development Grants Scheme	1.2	1.1	1.5	1.7	2.4
TRADEX	<0.1	<0.1	<0.1	<0.1	-
<i>General investment measures</i>					
Development allowance	12.0	6.3	3.3	1.9	1.4
<i>General R&amp;D measures</i>					
Commercial Ready Program	-	-	-	-	1.2
COMET Program	1.1	0.8	0.4	0.6	0.5
Cooperative Research Centres	4.4	5.8	6.0	5.8	4.6
CSIRO	21.9	22.5	58.6	63.5	62.5
ICT centre of excellence	-	10.3	11.3	17.2	23.5
Innovation Investment Fund	6.1	6.8	2.3	2.0	0.7
Premium R&D tax concession	0.9	2.5	4.1	3.1	3.3
Preseed fund	-	-	2.2	1.8	2.4
R&D Start	14.8	4.6	8.4	8.4	5.3
R&D tax concession	6.9	15.2	18.6	15.5	16.5
<i>Other measures</i>					
Industry Cooperative Innovation Program	-	-	-	-	0.2
R&D tax offset for small companies	-	2.5	3.5	5.2	6.4
Small business capital gains tax exemption	1.1	0.8	0.9	3.1	3.2
Small business programs	<0.1	<0.1	<0.1	<0.1	-
<b>Total</b>	<b>77.0</b>	<b>92.9</b>	<b>129.0</b>	<b>137.8</b>	<b>140.9</b>
<b>Finance and insurance</b>					
<i>Industry-specific measures</i>					
High Costs Claims scheme	-	-	-	0.4	0.1
Premium Support scheme	-	-	-	24.4	17.1
Renewable Energy Equity Fund	-	-	-	0.4	0.5
United Medical Protection support	-	-	15.9	24.4	13.7
<i>General export measures</i>					
Export Market Development Grants Scheme	1.0	0.8	0.9	0.9	1.3
TRADEX	0.1	0.1	0.1	0.1	<0.1
<i>General investment measures</i>					
Development allowance	0.4	0.2	0.1	0.1	<0.1
Infrastructure borrowing's tax offsets scheme	5.0	5.0	6.3	3.8	2.5
Offshore banking unit tax concession	45.0	45.0	50.0	75.0	75.0
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	-	-	0.2	<0.1	-
Commercial Ready Program	-	-	-	-	0.3
COMET Program	0.1	0.2	0.2	0.1	0.2
Innovation Investment Fund	-	-	-	5.0	4.6
Premium R&D tax concession	2.1	5.3	8.6	9.7	10.2
Preseed fund	-	-	-	2.3	3.9
R&D Start	4.1	1.2	3.5	2.0	0.7
R&D tax concession	37.9	35.6	43.5	57.8	61.5

Table A.4 (continued)

	01-02	02-03	03-04	04-05	05-06
<i>Other measures</i>					
Pooled development funds	6.0	6.0	6.0	7.0	7.0
R&D tax offset for small companies	-	1.5	2.1	3.1	3.8
Small business capital gains tax exemption	3.1	2.6	3.0	4.3	4.5
Venture capital limited partnerships	-	-	20.0	25.0	30.0
<i>Total</i>	<i>104.8</i>	<i>103.3</i>	<i>160.3</i>	<i>245.7</i>	<i>236.9</i>
<b>Property and business services</b>					
<i>Industry-specific measures</i>					
Renewable Energy Development Initiative	-	-	-	2.6	1.7
Solar cities initiative	-	-	-	-	0.6
<i>General export measures</i>					
Export Market Development Grants Scheme	25.7	27.1	27.6	24.9	30.3
TRADEX	0.1	3.6	2.9	0.6	0.3
<i>General investment measures</i>					
Development allowance	1.8	0.9	0.5	0.3	0.2
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	2.2	3.7	4.7	3.6	1.2
Commercial Ready Program	-	-	-	0.3	11.4
COMET Program	4.5	3.7	2.9	2.3	2.6
Cooperative Research Centres	4.7	5.6	11.4	13.5	12.2
Innovation Investment Fund	15.0	3.3	2.1	4.8	4.9
Premium R&D tax concession	3.3	9.0	14.7	14.3	15.2
Preseed fund	-	-	-	0.7	2.6
R&D Start	35.9	20.9	24.6	31.5	13.6
R&D tax concession	61.0	56.1	68.6	75.5	80.4
<i>Other measures</i>					
Eden Structural Adjustment	<0.1	<0.1	<0.1	-	-
Industry Cooperative Innovation Program	-	-	-	-	0.1
R&D tax offset for small companies	-	54.9	78.1	98.6	121.5
Small business capital gains tax exemption	4.7	14.9	16.9	21.5	22.4
Small business programs	0.6	6.4	6.2	4.8	8.3
Techfast	-	-	-	2.5	-
Wide Bay Burnett Structural Adjustment Program	0.1	0.1	-	-	-
<i>Total</i>	<i>159.6</i>	<i>210.3</i>	<i>261.1</i>	<i>302.3</i>	<i>329.4</i>
<b>Government administration and defence</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	<0.1	<0.1	<0.1	-	-
TRADEX	<0.1	2.4	1.9	0.1	0.2
<i>General R&amp;D measures</i>					
COMET Program	<0.1	<0.1	<0.1	0.1	-
R&D Start	0.7	0.1	-	<0.1	-
<i>Other measures</i>					
Small business programs	0.4	4.6	4.5	3.4	1.6
<i>Total</i>	<i>1.2</i>	<i>7.2</i>	<i>6.4</i>	<i>3.6</i>	<i>1.7</i>

Table A.4 (continued)

	01-02	02-03	03-04	04-05	05-06
<b>Education</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	8.4	7.8	8.0	6.6	7.0
<i>General investment measures</i>					
Development allowance	0.1	0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
COMET Program	0.1	0.2	0.2	0.1	0.3
Premium R&D tax concession	0.1	0.3	0.5	0.4	0.4
R&D Start	2.2	0.1	0.2	0.2	0.1
R&D tax concession	1.4	1.8	2.2	1.9	2.0
<i>Other measures</i>					
R&D tax offset for small companies	-	1.1	1.5	1.7	2.1
Small business capital gains tax exemption	<0.1	-	-	0.6	0.6
Small business programs	<0.1	0.4	0.4	0.3	4.1
<i>Total</i>	12.3	11.7	13.0	11.7	16.6
<b>Health and community services</b>					
<i>Industry-specific measures</i>					
Renewable Energy Equity Fund	-	0.4	-	-	-
<i>General export measures</i>					
Export Market Development Grants Scheme	0.5	0.9	0.8	1.6	2.0
TRADEX	<0.1	-	-	0.2	0.2
<i>General investment measures</i>					
Development allowance	<0.1	<0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	1.1	3.2	3.1	2.8	1.5
Commercial Ready Program	-	-	-	<0.1	3.5
COMET Program	0.9	0.8	0.3	0.2	0.6
Cooperative Research Centres	7.1	7.2	14.1	15.3	19.6
Innovation Investment Fund	0.6	-	5.8	3.9	2.3
Premium R&D tax concession	<0.1	0.1	0.2	0.2	0.2
Preseed fund	-	-	2.5	0.5	1.8
R&D Start	20.8	10.6	9.3	12.1	4.4
R&D tax concession	2.3	0.7	0.9	1.0	1.1
<i>Other measures</i>					
R&D tax offset for small companies	-	1.6	2.3	1.9	2.4
Small business capital gains tax exemption	0.8	3.6	4.0	6.7	7.0
Small business programs	<0.1	<0.1	<0.1	<0.1	0.2
Wide Bay Burnett Structural Adjustment Program	0.1	0.1	-	-	-
<i>Total</i>	34.1	29.3	43.4	46.6	46.7

Table A.4 (continued)

	01-02	02-03	03-04	04-05	05-06
<b>Cultural and recreational services</b>					
<i>Industry-specific measure</i>					
Australian Film Commission	16.9	20.5	22.5	48.6	52.0
Australian Film Finance Corporation	50.0	57.5	60.5	65.6	70.5
Exemption of film tax offset payments	-	1.0	3.0	15.0	30.0
Film Australia	4.9	9.8	10.0	10.8	13.0
Film industry tax incentives - 10B & 10A	-4.0	3.0	2.0	0.5	-3.0
Refundable tax offset for large scale film production <sup>d</sup>	-	3.0	9.0	53.0	22.0
<i>General export measures</i>					
Export Market Development Grants Scheme	10.6	11.3	12.2	11.3	12.1
TRADEX	-	-	-	<0.1	-
<i>General investment measures</i>					
Development allowance	0.3	0.2	0.1	<0.1	<0.1
<i>General R&amp;D measures</i>					
Commercial Ready Program	-	-	-	-	0.2
COMET Program	0.1	0.1	<0.1	0.2	0.1
Cooperative Research Centres	2.4	2.4	4.3	4.8	4.7
Innovation Investment Fund	0.6	-	-	-	-
Premium R&D tax concession	<0.1	0.1	0.1	0.1	0.1
R&D Start	0.7	0.3	0.3	0.1	-
R&D tax concession	9.0	0.8	1.0	0.7	0.8
<i>Other measures</i>					
Eden Structural Adjustment	0.1	<0.1	<0.1	-	-
R&D tax offset for small companies	-	1.0	1.5	1.8	2.3
Small business capital gains tax exemption	0.5	0.9	1.1	1.0	1.0
Small business programs	<0.1	0.1	0.1	<0.1	-
South West Forests Structural Adjustment	0.2	0.3	-	-	-
Wide Bay Burnett Structural Adjustment Program	0.2	0.1	-	-	-
<b>Total</b>	<b>92.5</b>	<b>112.5</b>	<b>127.6</b>	<b>213.6</b>	<b>205.8</b>
<b>Personal and other services</b>					
<i>General export measures</i>					
Export Market Development Grants Scheme	1.2	0.7	0.7	0.9	1.2
<i>General R&amp;D measures</i>					
Commercial Ready Program	-	-	-	-	0.6
COMET Program	<0.1	<0.1	-	0.1	0.1
Premium R&D tax concession	<0.1	0.1	0.2	0.2	0.2
R&D Start	2.7	0.3	0.2	<0.1	-
R&D tax concession	0.6	0.8	1.0	1.6	1.7
<i>Other measures</i>					
R&D tax offset for small companies	-	0.9	1.3	1.8	2.2
Small business capital gains tax exemption	0.7	1.0	1.2	2.8	2.9
Small business programs	0.1	1.3	1.2	0.9	1.2
<b>Total</b>	<b>5.4</b>	<b>5.2</b>	<b>5.8</b>	<b>8.4</b>	<b>10.3</b>

Table A.4 (continued)

	01-02	02-03	03-04	04-05	05-06
<b>Unallocated services</b>					
<i>Industry-specific measures</i>					
Building IT strengths	64.6	24.8	18.2	20.6	17.6
Travel compensation fund	5.0	-	-	-	-
<i>General export measures</i>					
Tourism Australia	97.9	99.9	97.9	138.4	137.8
<i>General R&amp;D measures</i>					
CSIRO	10.3	10.6	-	-	-
R&D Start	-	-	0.2	-	-
<i>Other measures</i>					
Australian Tourism Development Program	-	-	-	4.0	7.0
Back of Bourke Exhibition Centre	0.9	0.2	-	-	-
Cairns Esplanade Development	-	-	-	2.9	3.0
Cairns Foreshore Promenade Development	-	-	-	2.0	2.9
Fairbridge Village Redevelopment	-	-	-	0.7	-
Further Tourism Promotion	5.0	-	-	-	-
Indigenous Tourism Business Ready Program	-	-	-	0.2	0.8
Kimberley Cultural Tourism Promotion	-	-	-	0.1	0.1
Lancefield Visitor Information Centre & Reserve	-	-	-	0.2	-
National Tourism Accreditation Framework	-	-	-	0.7	0.8
North East Chinese Heritage Trail	-	-	-	<0.1	0.5
Oatlands Callington Mill upgrade	-	-	-	0.1	0.1
Regional Online Tourism Program	1.4	-	-	-	-
Regional Tourism Program	1.9	3.0	0.5	-	-
See Australia Domestic Tourism Initiative	-	1.5	1.5	2.4	-
Small business assistance – Tourism	10.5	-	-	-	-
Stockman's Hall of Fame	1.4	1.4	1.3	-	-
Tasmanian Infrastructure Initiative	-	-	1.1	-	0.7
Tasmanian Regional Tourism	0.2	0.4	-	-	-
The Great Green Way - Tourism Initiative	-	-	-	1.9	1.9
Tourism Assistance Package	5.0	-	-	-	-
Tourism in Protected Areas	-	-	1.1	1.9	1.7
Tourism Operations	0.5	0.5	-	-	-
Willow Court Restoration of 'The Barracks'	-	-	-	<0.1	0.3
Woodend Bike Trail	-	-	-	0.2	-
<i>Total</i>	204.5	142.2	121.6	176.3	175.2
<b>Total outlays</b>	<b>581.2</b>	<b>591.4</b>	<b>686.4</b>	<b>842.5</b>	<b>897.3</b>
<b>Total tax expenditures</b>	<b>328.7</b>	<b>363.9</b>	<b>448.6</b>	<b>568.0</b>	<b>566.2</b>
<b>Total Budgetary assistance</b>	<b>909.9</b>	<b>955.4</b>	<b>1135.0</b>	<b>1410.6</b>	<b>1463.5</b>

- Nil. Figures may not add to totals due to rounding. <sup>a</sup> The estimates are derived primarily from Australian Government budget papers, departmental annual reports and Treasury's Tax Expenditure Statement. The budget paper estimates are 'estimated actuals'.

Sources: Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2006; Bishop 2006; departmental data; Commission estimates.

**Table A.5 Estimated<sup>a</sup> Australian Government budgetary assistance,  
Unallocated other<sup>b</sup>, 2001-02 to 2005-06**

\$ million

	01-02	02-03	03-04	04-05	05-06
<i>Industry-specific measures</i>					
Australian Seafood Industry Council	-	-	-	0.1	0.1
<i>General export measures</i>					
Austrade	174.5	163.8	158.5	155.1	167.0
EFIC national interest business	11.6	12.8	12.8	10.7	9.4
Export access	2.9	0.2	-	-	-
International Food and Agricultural Service	-	-	-	30.7	30.5
TRADEX	-	-	-	1.4	-
<i>General investment measure</i>					
Development allowance	48.9	25.6	13.3	7.8	5.6
Invest Australia	14.0	16.7	19.4	22.3	22.0
Regional headquarters program	0.5	0.5	0.5	0.5	0.5
<i>General R&amp;D measures</i>					
Biotechnology Innovation Fund	-	-	-	1.2	0.3
Commercial Ready Program	-	-	-	0.8	1.3
COMET Program	-	-	-	<0.1	-
Commonwealth technology park	11.5	-	-	-	-
Innovation Access Program	-	10.7	11.0	5.8	9.3
Innovation Investment Fund	-	-	-	0.5	-
Major national research facilities	1.3	7.1	10.9	11.9	11.9
Premium R&D tax concession	-	1.1	1.7	2.0	2.2
Preseed fund	-	-	-	0.1	-
R&D Start	-	0.3	-	28.2	4.7
R&D tax concession	27.7	8.3	10.2	14.2	15.1
R&D tax offset payments - exemption	40.0	60.0	30.0	-10.0	-40.0

Table A.5 (continued)

	01-02	02-03	03-04	04-05	05-06
<i>Other measures</i>					
Australian Made Campaign – export strategy	-	-	-	0.9	0.7
Industry Capability Network Limited	-	-	1.5	1.8	1.5
R&D tax offset for small companies	-	2.3	3.3	5.6	6.9
Regional assistance program	29.2	21.9	-	-	-
Regional partnerships program	-	-	27.6	30.4	35.7
Small business CG tax 50 percent reduction	130.0	160.0	220.0	300.0	390.0
Small business CG tax asset exemption	5.0	10.0	16.0	13.0	30.0
Small business CG tax retirement exemption	55.0	85.0	120.0	185.0	180.0
Small business capital gains tax exemption	0.5	9.0	10.2	10.9	11.3
Small business interest rate subsidy	-	0.1	0.5	0.5	-
Small business participation in major projects	3.0	-	-	-	-
Small business programs	<0.1	0.1	0.1	0.1	-
Sustainable regions program	0.4	6.2	20.9	22.6	36.8
Tasmanian Freight Equalisation Scheme	0.8	0.8	1.0	0.9	0.9
Tropical Cyclone Larry – Business Assistance	-	-	-	-	136.5
<b>Total outlays</b>	<b>249.2</b>	<b>243.0</b>	<b>267.5</b>	<b>330.2</b>	<b>475.6</b>
<b>Total tax expenditures</b>	<b>307.6</b>	<b>359.5</b>	<b>422.0</b>	<b>524.8</b>	<b>594.7</b>
<b>Total Budgetary assistance</b>	<b>556.7</b>	<b>602.5</b>	<b>689.5</b>	<b>855.0</b>	<b>1070.2</b>

- Nil. Figures may not add to totals due to rounding. <sup>a</sup> The estimates are derived primarily from Australian Government budget papers, departmental annual reports and Treasury's Tax Expenditure Statement. The budget paper estimates are 'estimated actuals'. <sup>b</sup> Includes programs or amounts of funding where the initial benefiting industry is not stated and/or has not been ascertained.

*Sources:* Commonwealth Budget and Budget related papers (various years); departmental annual reports (various years); Treasury 2006; Bishop 2006; departmental data; Commission estimates.