

---

# A Detailed estimates of Australian Government assistance to industry

Chapter 2 provides an overview of the Commission's estimates of Australian Government assistance to industry. This appendix provides supporting details of those estimates for the period 2001-02 to 2007-08.

Tables A.1 to A.3 provide estimates of net tariff assistance, budgetary assistance and net combined assistance by industry.

Tables A.4 to A.8 detail budgetary assistance to primary, mining, manufacturing and services industry groupings, respectively, by budgetary measure. For each industry, budgetary assistance measures are also identified according to the activity assisted, such as exports and R&D. Table A.9 covers budgetary measures for which information about the industry benefiting is not available.

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

The methodology used to allocate budgetary measures by industry groupings is described in Methodological Annexes to previous editions of the *Trade & Assistance Review* (PC 2000a, PC 2002a, PC 2006a and PC 2008i).

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

**Table A.1 Net tariff assistance by industry grouping,<sup>a</sup> 2001-02 to 2007-08**

\$ million

<i>Industry grouping</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
<b>Primary production</b>	<b>-22.3</b>	<b>-12.9</b>	<b>-16.2</b>	<b>-10.5</b>	<b>7.5</b>	<b>10.5</b>	<b>6.3</b>
Dairy cattle farming	-4.1	-2.9	-3.0	-3.4	-3.0	-2.7	-3.6
Grain, sheep & beef cattle	-25.6	-17.9	-22.4	-20.4	-16.7	-13.2	-15.9
Horticulture & fruit growing	27.3	24.4	27.1	28.8	34.4	35.9	36.5
Other crop growing	-6.4	-5.5	-5.8	-5.6	-4.6	-4.1	-4.7
Other livestock farming	-3.2	-2.9	-2.8	-2.9	-2.3	-2.3	-2.0
Fisheries	-22.2	-21.3	-21.3	-18.8	-14.9	-7.8	-8.4
Forestry & logging	23.1	22.2	22.2	21.7	22.8	12.0	12.9
Other primary production <sup>b</sup>	-11.1	-8.9	-10.2	-9.9	-8.2	-7.3	-8.4
<b>Mining</b>	<b>-146.8</b>	<b>-147.5</b>	<b>-139.2</b>	<b>-176.8</b>	<b>-219.7</b>	<b>-275.5</b>	<b>-293.3</b>
<b>Manufacturing</b>	<b>4 544.3</b>	<b>4 957.4</b>	<b>5 343.9</b>	<b>5 218.0</b>	<b>5 339.5</b>	<b>5 561.3</b>	<b>5 826.2</b>
Food, beverages & tobacco	905.3	978.6	1 007.9	1 026.9	1 077.6	1 122.3	1 191.2
Textiles, clothing & footwear	548.0	569.4	641.4	525.5	390.4	406.6	380.1
Wood & paper products	355.4	418.2	443.1	436.6	495.0	515.6	554.1
Printing, publishing & media	195.4	214.0	232.9	237.9	263.0	274.0	294.4
Petroleum, coal & chemicals	560.9	615.5	667.2	700.4	750.9	782.1	840.5
Non-metallic mineral products	142.9	168.7	191.1	176.0	188.9	196.7	204.4
Metal product manufacturing	682.0	729.2	787.4	807.2	840.0	874.9	932.5
Motor vehicles & parts	625.1	689.6	755.6	676.5	613.6	639.1	641.4
Other transport equipment	30.1	33.2	36.4	39.8	47.9	49.9	50.1
Other machinery & equipment	275.7	312.5	332.9	344.8	416.2	433.5	444.3
Other manufacturing	223.6	228.5	248.1	246.3	256.0	266.6	293.2
<b>Services</b>	<b>-3 214.5</b>	<b>-3 480.3</b>	<b>-3 855.6</b>	<b>-3 914.4</b>	<b>-3 775.0</b>	<b>-4 127.9</b>	<b>-4 503.3</b>
Electricity, gas & water	-70.5	-76.5	-80.0	-79.4	-73.5	-72.7	-82.6
Construction	-911.6	-1 022.8	-1 188.7	-1 279.3	-1 288.3	-1 493.1	-1 693.8
Wholesale trade	-151.4	-168.7	-180.4	-175.6	-153.5	-162.2	-173.0
Retail trade	-530.6	-568.8	-616.5	-574.0	-510.2	-525.2	-560.7
Accomm., cafes &	-306.3	-315.6	-355.9	-366.6	-369.9	-376.7	-393.1
Transport & storage	-211.2	-224.9	-245.7	-242.2	-216.2	-239.9	-264.9
Communication services	-146.8	-155.9	-162.9	-160.3	-141.0	-148.0	-143.5
Finance & insurance	-21.7	-22.8	-24.9	-26.9	-28.5	-31.6	-33.5
Property & business	-256.0	-272.6	-290.6	-296.4	-291.2	-319.4	-354.5
Government admin. &	-265.7	-280.5	-304.6	-304.1	-304.1	-326.9	-346.1
Education	-65.3	-70.1	-73.9	-76.9	-77.4	-81.0	-85.4
Health & community	-85.9	-92.6	-100.9	-99.8	-98.2	-106.4	-112.8
Cultural & recreational	-114.1	-129.6	-146.1	-145.6	-140.6	-155.4	-161.4
Personal & other services	-77.3	-78.9	-84.4	-87.2	-82.3	-89.2	-97.9

<sup>a</sup> Tariff assistance estimates are derived using ABS Industry Gross Value Added at current prices data. This information is subject to periodic revision by the ABS. Totals may not add due to rounding. <sup>b</sup> Other primary production includes *Services to agriculture* (including *Hunting & trapping*) and *Poultry farming*.

Source: Commission estimates.

**Table A.2 Budgetary assistance by industry grouping, 2001-02 to 2007-08**  
\$ million

<i>Industry grouping</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
<b>Primary production</b>	<b>1 015.6</b>	<b>1 402.2</b>	<b>1 359.6</b>	<b>1 285.2</b>	<b>1 441.5</b>	<b>1 796.8</b>	<b>2 220.1</b>
Dairy cattle farming	70.8	136.3	142.0	115.4	150.9	216.3	322.1
Grain, sheep & beef cattle	475.3	720.9	664.8	479.2	594.6	762.2	1 044.8
Horticulture & fruit growing	111.7	157.3	136.5	133.9	140.2	131.5	136.6
Other crop growing	91.0	77.4	148.5	190.3	212.3	168.2	165.3
Other livestock farming	28.6	40.4	31.6	21.0	26.8	28.1	33.3
Fisheries	81.6	70.9	73.8	129.3	111.3	305.6	188.1
Forestry & logging	41.4	95.0	35.6	93.5	84.1	58.1	36.7
Other primary production <sup>a</sup>	24.3	22.2	25.3	23.5	25.3	27.7	31.3
Unallocated primary <sup>b</sup>	90.9	81.7	101.6	99.1	95.9	99.1	261.8
<b>Mining</b>	<b>238.4</b>	<b>198.1</b>	<b>200.9</b>	<b>248.3</b>	<b>260.3</b>	<b>286.7</b>	<b>322.9</b>
<b>Manufacturing</b>	<b>1 917.7</b>	<b>1 773.4</b>	<b>1 844.5</b>	<b>1 692.8</b>	<b>1 684.3</b>	<b>1 723.8</b>	<b>1 817.1</b>
Food, beverages & tobacco	80.4	79.1	104.1	106.7	124.2	131.4	125.9
Textiles, clothing & footwear	221.1	168.2	150.7	153.0	158.9	135.0	139.2
Wood & paper products	43.7	42.2	41.0	47.8	53.3	55.3	98.7
Printing, publishing & media	24.3	25.6	33.4	19.3	23.7	21.7	40.0
Petroleum, coal & chemicals	180.5	212.7	178.1	136.2	169.9	188.6	225.1
Non-metallic mineral products	20.7	9.1	8.8	8.6	10.7	13.8	20.3
Metal product manufacturing	120.6	138.3	186.2	139.8	96.3	106.7	78.7
Motor vehicles & parts	750.0	682.1	697.1	653.4	582.3	622.6	603.1
Other transport equipment	101.7	41.1	35.0	19.4	27.2	19.6	22.1
Other machinery & equipment	181.3	154.6	132.0	123.6	141.3	149.8	160.1
Other manufacturing	53.5	56.6	130.4	120.6	135.3	130.8	148.9
Unallocated manufacturing <sup>b</sup>	139.9	163.7	147.8	164.4	161.3	148.4	154.8
<b>Services</b>	<b>909.7</b>	<b>916.9</b>	<b>1 091.3</b>	<b>1 347.8</b>	<b>1 400.2</b>	<b>1 673.9</b>	<b>2 273.7</b>
Electricity, gas & water supply	55.1	53.4	52.8	38.7	67.4	58.1	60.8
Construction	17.8	19.5	22.2	20.8	22.7	28.1	32.4
Wholesale trade	51.7	45.1	54.4	62.6	69.4	77.9	100.6
Retail trade	10.0	20.7	23.4	31.0	35.3	164.9	215.9
Accomm., cafes & restaurants	14.9	24.9	24.1	24.2	24.3	29.3	30.7
Transport & storage	69.0	74.6	73.5	70.2	65.2	59.4	58.6
Communication services	77.0	89.3	124.1	134.1	137.9	162.5	169.7
Finance & insurance	104.6	95.0	153.9	208.4	223.6	295.9	454.0
Property & business services	159.5	197.1	251.8	284.1	312.6	331.9	412.0
Government admin. & defence	1.2	7.2	6.4	3.6	1.7	4.7	4.0
Education	12.3	11.3	12.6	11.3	16.2	16.6	17.8
Health & community services	34.1	29.1	43.0	70.1	62.6	96.3	73.0
Cultural & recreational services	92.5	111.3	128.5	212.9	183.5	176.7	487.0
Personal & other services	5.4	5.0	5.5	7.7	9.5	12.1	15.0
Unallocated services <sup>b</sup>	204.5	133.5	115.0	168.3	168.1	159.3	142.3
Unallocated other <sup>b</sup>	594.7	641.8	742.1	916.2	1 115.6	1 217.5	1 633.2
<b>TOTAL</b>	<b>4 676.1</b>	<b>4 932.3</b>	<b>5 238.5</b>	<b>5 490.4</b>	<b>5 901.9</b>	<b>6 698.8</b>	<b>8 267.0</b>

<sup>a</sup> Other primary production includes *Services to agriculture* (including *Hunting & trapping*) and *Poultry farming*.

<sup>b</sup> Unallocated includes general programs where details of beneficiaries are unknown.

Source: Commission estimates.

**Table A.3 Net combined assistance by industry grouping, 2001-02 to 2007-08**  
\$ million

<i>Industry grouping</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>	<i>2007-08</i>
<b>Primary production</b>	<b>1 261.1</b>	<b>1 585.6</b>	<b>1 509.3</b>	<b>1 423.4</b>	<b>1 590.2</b>	<b>1 931.6</b>	<b>2 346.6</b>
Dairy cattle farming	327.9	303.7	289.4	255.5	284.5	337.9	438.7
Grain, sheep & beef cattle	456.3	711.4	648.8	464.0	582.5	749.0	1 028.9
Horticulture & fruit growing	138.9	181.7	163.6	162.7	174.5	167.4	173.1
Other crop growing	84.6	89.5	151.7	184.7	207.8	164.1	160.6
Other livestock farming	25.4	37.6	28.8	18.1	24.5	25.8	31.3
Fisheries	59.4	49.6	52.4	110.5	96.4	297.8	179.7
Forestry & logging	64.5	117.2	57.8	115.2	107.0	70.1	49.6
Other primary production <sup>a</sup>	13.1	13.3	15.1	13.6	17.1	20.3	22.9
Unallocated primary <sup>b</sup>	90.9	81.7	101.6	99.1	95.9	99.1	261.8
<b>Mining</b>	<b>91.7</b>	<b>50.6</b>	<b>61.7</b>	<b>71.5</b>	<b>40.6</b>	<b>11.2</b>	<b>29.6</b>
<b>Manufacturing</b>	<b>6 452.1</b>	<b>6 730.8</b>	<b>7 188.4</b>	<b>6 910.8</b>	<b>7 023.8</b>	<b>7 285.1</b>	<b>7 643.3</b>
Food, beverages & tobacco	985.7	1 057.7	1 112.0	1 133.6	1 201.8	1 253.7	1 317.1
Textiles, clothing & footwear	759.3	737.6	792.1	678.5	549.3	541.6	519.3
Wood & paper products	399.1	460.4	484.1	484.4	548.3	570.9	652.8
Printing, publishing & media	219.7	239.6	266.3	257.2	286.7	295.7	334.5
Petroleum, coal & chemicals	741.4	828.2	845.3	836.6	920.8	970.8	1 065.6
Non-metallic mineral products	163.6	177.8	199.8	184.7	199.6	210.5	224.8
Metal product manufacturing	802.5	867.4	973.5	947.0	936.3	981.6	1 011.2
Motor vehicles & parts	1 375.1	1 371.8	1 452.6	1 329.9	1 195.9	1 261.7	1 244.6
Other transport equipment	131.8	74.3	71.4	59.2	75.1	69.5	72.2
Other machinery & equipment	457.0	467.2	464.9	468.4	557.5	583.3	604.4
Other manufacturing	277.1	285.0	378.5	366.9	391.2	397.4	442.1
Unallocated manufacturing <sup>b</sup>	139.9	163.7	147.8	164.4	161.3	148.4	154.8
<b>Services</b>	<b>-2 304.8</b>	<b>-2 563.4</b>	<b>-2 764.3</b>	<b>-2 566.5</b>	<b>-2 374.9</b>	<b>-2 453.9</b>	<b>-2 229.6</b>
Electricity, gas & water supply	-15.4	-23.1	-27.2	-40.8	-6.1	-14.7	-21.8
Construction	-893.8	-1 003.3	-1 166.6	-1 258.5	-1 265.5	-1 465.1	-1 661.4
Wholesale trade	-99.7	-123.6	-126.0	-113.0	-84.1	-84.3	-72.4
Retail trade	-520.7	-548.1	-593.2	-543.0	-474.8	-360.3	-344.7
Accomm., cafes & restaurants	-291.4	-290.7	-331.8	-342.4	-345.6	-347.4	-362.4
Transport & storage	-142.2	-150.3	-172.2	-172.0	-151.0	-180.5	-206.3
Communication services	-69.8	-66.6	-38.7	-26.2	-3.1	14.5	26.2
Finance & insurance	82.9	72.2	129.0	181.5	195.1	264.3	420.5
Property & business services	-96.4	-75.4	-38.9	-12.4	21.4	12.5	57.5
Government admin. & defence	-264.5	-273.3	-298.1	-300.6	-302.3	-322.2	-342.1
Education	-53.0	-58.9	-61.3	-65.6	-61.2	-64.4	-67.6
Health & community services	-51.8	-63.4	-57.9	-29.7	-35.6	-10.1	-39.8
Cultural & recreational services	-21.6	-18.3	-17.7	67.3	42.9	21.3	325.5
Personal & other services	-71.9	-73.9	-78.9	-79.5	-72.8	-77.1	-82.9
Unallocated services <sup>b</sup>	204.5	133.5	115.0	168.3	168.1	159.3	142.3
Unallocated other <sup>b</sup>	594.7	641.8	742.1	916.2	1 115.6	1 217.5	1 633.2
<b>TOTAL</b>	<b>6 094.8</b>	<b>6 445.4</b>	<b>6 737.2</b>	<b>6 755.4</b>	<b>7 395.3</b>	<b>7 991.5</b>	<b>9 423.1</b>

<sup>a</sup> Other primary production includes *Services to agriculture* (including *Hunting & trapping*) and *Poultry farming*.

<sup>b</sup> Unallocated includes general programs where details of beneficiaries are unknown.

Source: Commission estimates.

**Table A.4 Australian Government budgetary assistance to primary industry groups,<sup>a</sup> 2001-02 to 2007-08**  
\$ million

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<b>Horticulture and fruit growing</b>							
<i>Industry-specific measures</i>							
Assistance to the vegetable industry	-	-	-	-	0.3	1.0	1.1
Citrus Canker Eradication Programme	-	-	-	3.5	9.8	0.6	0.6
Citrus industry market diversification subsidy	0.7	-	-	-	-	-	-
Tax deduction for horticultural plantations	4.0	5.0	4.0	5.0	4.0	4.0	5.0
Tax deduction for grape vines	7.0	8.0	9.0	9.0	7.0	3.0	0.5
<i>Sector-specific measures</i>							
Agricultural development partnership	0.4	1.7	0.2	1.1	-	-	-
Drought Relief Package	-	<0.1	0.1	<0.1	-	-	-
Exceptional circumstances – interest rate subsidy	<0.1	0.2	1.9	2.1	4.9	8.6	14.7
Farm Help	3.0	3.5	2.3	1.4	2.5	2.4	0.6
Farm Management Deposits Scheme	13.3	37.3	24.7	10.1	13.0	10.3	13.0
Farm Bis Program	1.9	4.0	3.8	2.7	1.1	0.9	1.4
Income tax averaging provisions	21.8	26.0	17.0	9.7	7.4	6.5	5.5
Industry partnerships program	-	-	-	3.5	2.7	3.0	2.8
Rural Financial Counselling Service	0.9	0.8	1.0	0.7	0.7	1.1	2.0
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	6.6	6.6	8.3	8.3
<i>Rural R&amp;D measures</i>							
Grape and Wine R&D Corporation	5.9	7.6	6.9	8.1	12.0	14.5	11.4
Horticulture Australia Limited – R&D	26.3	29.6	28.4	32.9	33.6	34.6	34.5
Rural Industries R&D Corporation	1.9	1.9	2.0	1.9	2.3	2.3	2.3
<i>General export measures</i>							
Export Market Development Grants Scheme	1.7	1.7	1.7	1.4	0.9	0.7	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	<0.1	<0.1

(Continued next page)

**Table A.4** (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>General R&amp;D measures</i>							
Biotechnology Innovation Fund	-	-	<0.1	0.1	0.1	<0.1	-
Commercial Ready Program	-	-	-	-	1.0	1.3	0.6
COMET Program	<0.1	<0.1	<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	23.9	26.0
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	0.6	0.3
Premium R&D tax concession	<0.1	0.1	0.2	0.2	0.2	0.3	0.5
Preseed fund	-	3.4	0.7	0.3	-	<0.1	<0.1
R&D Start	<0.1	1.6	0.2	0.4	0.2	<0.1	-
R&D tax concession	0.3	0.7	0.8	0.5	0.6	0.7	0.8
R&D tax offset for small companies	-	1.4	2.2	1.7	2.0	1.9	2.5
Australian Tourism Development Program	-	-	-	-	-	-	<0.1
<i>Other measures</i>							
Eden Structural Adjustment	<0.1	<0.1	<0.1	-	-	-	-
Farm Innovation Program	3.1	0.7	<0.1	-	-	-	-
Scottsdale Industry and Community Development Fund	-	-	-	-	-	-	0.3
Small business capital gains tax exemption	0.3	1.1	1.1	0.7	0.7	0.9	0.9
South West Forests Structural Adjustment	0.1	0.1	-	-	-	-	-
Wide Bay Burnett Structural Adjustment	0.1	<0.1	-	-	-	-	-
<b>Total</b>	<b>111.7</b>	<b>157.3</b>	<b>136.5</b>	<b>133.9</b>	<b>140.2</b>	<b>131.5</b>	<b>136.6</b>
<b>Grain, sheep and beef cattle farming</b>							
<i>Industry-specific measures</i>							
Australian Wool Innovation grant	-	-	-	-	-	15.0	-
Beef Expo & Gracemere Saleyards	1.8	3.9	-	-	-	-	-
Lamb industry development program	4.0	-	-	-	-	-	-
Lamb Industry Development Program – Levy Alleviation	7.8	-	-	-	-	-	-
National Livestock Identification System	-	-	-	5.0	5.0	5.0	4.7
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	-	-	-
Tuberculosis Freedom Assurance Programme	-	-	1.0	0.6	-	-	-
Wheat Export Authority Supplementation	-	-	-	-	-	-	2.0

(Continued next page)

Table A.4 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Sector-specific measures</i>							
Agricultural development partnership	0.2	0.7	0.1	0.5	-	-	-
Drought Relief Package	-	2.1	4.8	1.6	-	-	-
Exceptional circumstances – interest rate subsidy	6.9	25.2	66.1	70.9	166.2	291.8	497.6
Exceptional circumstances – relief payments	10.6	24.5	92.8	70.9	92.8	150.8	239.1
Farm Help	8.1	12.3	5.0	7.1	6.2	6.3	1.6
Farm Management Deposits Scheme	109.8	306.4	178.8	67.8	78.3	46.7	57.9
Farm Bis Program	11.6	17.7	14.2	6.9	6.5	5.5	7.2
Income tax averaging provisions	163.2	139.3	90.8	53.4	40.7	35.6	30.5
Industry partnerships program	-	-	-	0.1	0.3	0.4	0.8
Interim Income Support	0.3	27.8	25.1	1.1	0.3	7.0	4.8
Rural Financial Counselling Service	1.4	1.7	2.0	1.9	2.5	5.7	6.1
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	6.8	6.8	8.5	8.5
<i>Rural R&amp;D measures</i>							
Wool R&D	14.4	16.2	14.1	13.5	11.0	11.6	12.3
Grains R&D Corporation	40.8	39.2	42.4	35.7	43.1	35.8	28.9
Meat and livestock R&D	22.9	26.6	32.8	39.0	40.3	35.7	34.5
Rural Industries R&D Corporation	2.6	2.7	2.6	2.2	1.8	2.4	2.4
<i>General export measures</i>							
EFIC national interest business <sup>b</sup>	3.7	4.1	4.3	3.9	3.4	4.0	2.5
Export Market Development Grants Scheme	0.2	0.3	0.5	0.4	0.4	0.4	0.5
<i>General investment measures</i>							
Development allowance	<0.1	<0.1	<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	-	-	-	0.2	-	-	-
COMET Program	-	<0.1	<0.1	-	<0.1	<0.1	<0.1
Cooperative Research Centres	6.2	8.2	9.0	8.7	10.7	11.4	13.0
CSIRO	43.3	44.4	61.4	71.3	69.9	72.8	79.1
Innovation investment fund	-	-	-	1.0	-	-	-
New Industries Development Program	0.3	0.3	0.2	0.3	0.2	0.1	<0.1
Premium R&D tax concession	<0.1	0.2	0.3	<0.1	0.1	0.2	0.3
R&D Start	-	-	<0.1	-	-	-	-
R&D tax concession	2.0	0.9	1.1	0.3	0.3	0.4	0.4
R&D tax offset for small companies	-	-	-	0.3	0.4	0.3	0.5

(Continued next page)

**Table A.4** (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Other measures</i>							
Farm Innovation Program	0.8	0.2	<0.1	-	-	-	-
Small business capital gains tax exemption	0.8	2.9	2.9	7.0	7.0	8.9	9.6
<b>Total<sup>c</sup></b>	<b>475.3</b>	<b>720.9</b>	<b>664.8</b>	<b>479.2</b>	<b>594.6</b>	<b>762.2</b>	<b>1 044.8</b>
<b>Dairy cattle farming</b>							
<i>Sector-specific measures</i>							
Agricultural development partnership	0.2	0.7	0.1	0.5	-	-	-
Drought Relief Package	-	0.9	1.4	0.5	-	-	-
Exceptional circumstances – interest rate subsidy	3.0	11.0	19.7	21.2	49.6	87.1	148.4
Exceptional circumstances – relief payments	7.5	17.5	44.1	33.6	44.1	71.6	113.5
Farm Help	2.4	8.3	5.0	1.2	1.0	0.9	0.2
Farm Management Deposits Scheme	10.0	21.2	12.5	5.6	8.2	4.8	7.5
Farm Bis Program	1.3	2.4	1.6	0.5	0.3	0.4	0.4
Income tax averaging provisions	18.8	26.1	17.0	21.4	16.3	14.3	12.2
Interim Income Support	0.2	19.8	11.9	0.5	0.1	3.3	2.3
Rural Financial Counselling Service	0.6	0.6	0.6	0.4	0.4	1.4	1.7
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	1.1	1.1	1.4	1.4
<i>Rural R&amp;D measures</i>							
Dairy Research and Development	15.4	15.3	15.4	14.5	15.4	16.0	18.3
<i>General export measures</i>							
Export Market Development Grants Scheme	<0.1	<0.1	<0.1	<0.1	<0.1	0.1	<0.1
TRADEX	-	-	-	0.4	0.5	0.6	0.6
<i>General R&amp;D measures</i>							
CSIRO	10.1	10.4	11.1	13.7	13.6	14.1	15.4
New Industries Development Program	0.4	0.3	0.3	0.3	0.2	0.1	<0.1
<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>70.8</b>	<b>136.3</b>	<b>142.0</b>	<b>115.4</b>	<b>150.9</b>	<b>216.3</b>	<b>322.1</b>

(Continued next page)

Table A.4 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<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	<0.1	0.1	0.2
Exceptional circumstances – relief payments	0.3	0.6	2.0	1.5	2.0	3.2	5.1
Farm Help	0.5	0.6	0.1	-	<0.1	<0.1	<0.1
Farm Management Deposits Scheme	0.3	0.6	0.5	0.3	0.4	0.3	0.3
Farm Bis Program	<0.1	<0.1	0.1	<0.1	<0.1	<0.1	<0.1
Income tax averaging provisions	1.8	1.5	1.0	0.5	0.4	0.4	0.3
Industry partnerships program	-	-	-	0.1	0.2	1.0	1.0
Interim Income Support	<0.1	0.7	0.5	<0.1	<0.1	0.2	0.1
Rural Financial Counselling Service	<0.1	<0.1	<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	0.1	0.1	0.1
<i>Rural R&amp;D measures</i>							
Egg Research and Development	-	0.4	1.1	0.8	1.0	1.2	1.0
Rural Industries R&D Corporation	2.8	1.7	2.0	2.1	2.0	1.8	1.9
<i>General export measures</i>							
Export Market Development Grants Scheme	-	-	<0.1	<0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>							
Cooperative Research Centres	-	-	3.2	3.5	3.4	3.4	3.4
CSIRO	-	-	1.2	1.2	1.2	1.3	1.4
New Industries Development Program	0.2	0.1	0.1	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	-	-	1.0	1.0	1.3	1.4
<b>Total</b>	<b>6.4</b>	<b>6.7</b>	<b>12.2</b>	<b>11.3</b>	<b>12.1</b>	<b>14.7</b>	<b>16.4</b>
<b>Other livestock farming</b>							
<i>Industry-specific measures</i>							
Pigmeat processing grants program	1.6	-	-	-	-	-	-

(Continued next page)

**Table A.4** (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Sector-specific measures</i>							
Drought Relief Package	-	<0.1	<0.1	<0.1	-	-	-
Exceptional circumstances – interest rate subsidy	0.1	0.5	1.2	1.3	3.1	5.4	9.1
Exceptional circumstances – relief payments	0.2	0.3	1.2	0.9	1.2	1.9	3.0
Farm Help	0.4	1.1	0.2	0.2	0.2	0.2	<0.1
Farm Management Deposits Scheme	7.8	19.8	12.6	5.0	6.7	4.2	4.3
Farm Bis Program	<0.1	0.4	0.3	<0.1	0.1	0.1	0.2
Income tax averaging provisions	7.0	6.5	4.3	2.4	1.9	1.6	1.4
Industry partnerships program	-	-	-	0.1	<0.1	<0.1	<0.1
Interim Income Support	<0.1	0.4	0.3	<0.1	<0.1	<0.1	<0.1
Rural Financial Counselling Service	0.4	0.4	0.4	0.3	0.3	0.2	0.2
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	0.1	0.1	0.2	0.2
<i>Rural R&amp;D measures</i>							
Pig Research and Development	3.7	3.3	4.6	4.2	3.6	3.4	3.7
Rural Industries R&D Corporation	1.2	1.2	1.1	1.2	1.2	1.8	1.8
<i>General export measures</i>							
Export Market Development Grants Scheme	0.3	0.6	0.4	0.5	0.5	0.8	0.5
<i>General R&amp;D measures</i>							
COMET Program	<0.1	<0.1	-	-	-	-	-
Cooperative Research Centres	-	-	-	-	3.3	3.6	3.8
CSIRO	4.1	4.3	3.4	3.8	3.8	4.0	4.3
New Industries Development Program	0.3	0.3	0.2	0.3	0.2	0.1	<0.1
R&D tax concession	0.6	0.5	0.6	0.4	0.5	0.6	0.7
<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>40.4</b>	<b>31.6</b>	<b>21.0</b>	<b>26.8</b>	<b>28.1</b>	<b>33.3</b>
<b>Other crop growing</b>							
<i>Industry-specific measures</i>							
Sugar Industries Package	19.7	-	-	-	-	-	-
Sugar Industry Infrastructure Program	1.8	-	-	-	-	-	-
Sugar Industry Reform Program	-	-	69.9	129.4	140.0	39.1	35.6
Tobacco Grower Adjustment Assistance	-	-	-	-	-	39.3	14.4

(Continued next page)

Table A.4 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Sector-specific measures</i>							
Drought Relief Package	-	0.2	0.2	<0.1	-	-	-
Exceptional circumstances – interest rate subsidy	0.7	2.7	3.4	3.7	8.6	15.2	25.9
Exceptional circumstances – relief payments	1.3	2.9	13.3	10.2	13.3	21.6	34.3
Farm Help	10.0	2.4	2.5	1.4	0.9	0.7	0.2
Farm Management Deposits Scheme	7.7	21.3	14.0	5.5	7.5	6.7	8.0
Farm Bis Program	0.2	1.1	0.9	<0.1	0.1	<0.1	0.2
Income tax averaging provisions	7.0	6.9	4.5	4.5	3.4	3.0	2.6
Industry partnerships program	-	-	-	0.1	-	-	-
Interim Income Support	<0.1	3.3	3.6	0.2	<0.1	1.0	0.7
Rural Financial Counselling Service	<0.1	0.1	0.1	0.1	0.1	0.7	0.6
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	4.2	4.2	5.2	5.2
<i>Rural R&amp;D measures</i>							
Cotton Research and Development Corporation	7.2	7.3	4.8	4.3	4.9	4.6	3.1
Rural Industries R&D Corporation	0.4	0.6	0.7	0.6	0.8	0.8	0.8
Sugar Research and Development Corporation	7.0	5.1	5.2	3.8	5.2	5.5	6.3
<i>General export measures</i>							
Export Market Development Grants Scheme	0.5	0.3	0.2	0.1	0.2	0.4	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	<0.1	0.6
COMET Program	-	<0.1	<0.1	<0.1	<0.1	-	0.1
Cooperative Research Centres	7.5	6.1	8.3	6.6	8.1	8.8	9.1
CSIRO	9.7	9.9	9.6	14.2	13.6	14.1	15.3
New Industries Development Program	0.2	0.1	0.1	0.1	<0.1	<0.1	<0.1
Premium R&D tax concession	<0.1	<0.1	0.1	0.2	0.2	0.4	0.6
R&D Start	<0.1	-	-	0.0	-	-	-
R&D tax concession	2.0	0.4	0.4	0.6	0.7	0.8	0.9
R&D tax offset for small companies	-	-	-	0.2	0.2	0.2	0.3
<i>Other measures</i>							
Farm Innovation Program	0.9	0.2	<0.1	-	-	-	-
Scottsdale Industry and Community Development Fund	-	-	-	-	-	-	0.3
Small business capital gains tax exemption	<0.1	-	-	-	-	-	-
<b>Total<sup>e</sup></b>	<b>91.0</b>	<b>77.4</b>	<b>148.5</b>	<b>190.3</b>	<b>212.3</b>	<b>168.2</b>	<b>165.3</b>

(Continued next page)

Table A.4 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<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	<0.1	<0.1	<0.1
FarmBis Program	-	<0.1	0.1	-	<0.1	<0.1	<0.1
Income tax averaging provisions	10.3	9.0	5.9	3.9	3.0	2.6	2.2
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	0.5	0.5	0.6	0.6
<i>General export measures</i>							
Export Market Development Grants Scheme	0.3	0.4	0.6	0.1	0.3	0.5	0.5
TRADEX	<0.1	<0.1	<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	<0.1	-
Commercial Ready Program	-	-	-	<0.1	1.0	1.1	1.2
COMET Program	0.3	<0.1	0.1	0.2	0.3	<0.1	<0.1
Premium R&D tax concession	<0.1	0.1	0.2	0.8	1.0	1.6	2.5
R&D Start	5.2	1.4	1.3	1.1	0.2	<0.1	-
R&D tax concession	0.8	0.6	0.7	2.6	2.9	3.4	4.0
R&D tax offset for small companies	-	1.0	1.6	1.5	1.8	1.7	2.2
<i>Other measures</i>							
Farm Innovation Program	<0.1	<0.1	<0.1	-	-	-	-
Industry Cooperative Innovation Program	-	-	-	-	-	0.3	<0.1
Innovation Investment Fund for South Australia	-	-	-	-	-	-	0.2
Scottsdale Industry and Community Development Fund	-	-	-	-	-	-	0.1
Small business capital gains tax exemption	0.2	0.5	0.5	0.9	0.9	1.2	1.3
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>15.6</b>	<b>13.2</b>	<b>12.2</b>	<b>13.2</b>	<b>13.0</b>	<b>14.9</b>
<b>Forestry and logging</b>							
<i>Industry-specific measures</i>							
12-month prepayment rule	-	55.0	-15.0	40.0	40.0	-10.0	-5.0
Forest Industry Structural Adjustment	18.9	16.4	21.5	21.3	9.7	30.6	-

(Continued next page)

Table A.4 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Sector-specific measures</i>							
Farm Management Deposits Scheme	0.1	0.4	0.3	0.1	0.2	1.3	2.8
Income tax averaging provisions	2.9	4.1	2.7	3.6	2.7	2.4	2.0
Industry partnerships program	-	-	-	0.1	-	0.4	<0.1
Rural Financial Counselling Service	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1
Tax deduction for conserving or conveying water	<0.1	<0.1	<0.1	0.6	0.6	0.8	0.8
<i>Rural R&amp;D measures</i>							
Forest and Wood Products R&D	1.4	1.5	1.6	1.4	1.4	1.8	2.0
Rural Industries R&D Corporation	2.2	1.8	1.7	1.3	1.8	1.0	1.0
<i>General export measures</i>							
Export Market Development Grants Scheme	<0.1	<0.1	<0.1	-	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	-	0.6	1.1	0.6
COMET Program	-	<0.1	<0.1	<0.1	-	-	-
Cooperative Research Centres	2.4	2.4	2.6	0.4	2.7	3.3	4.2
CSIRO	12.6	13.0	19.9	24.2	24.0	24.9	27.1
Premium R&D tax concession	<0.1	<0.1	<0.1	<0.1	<0.1	0.1	0.2
R&D tax concession	0.5	0.1	0.1	0.2	0.2	0.3	0.3
R&D tax offset for small companies	-	-	-	<0.1	<0.1	<0.1	<0.1
<i>Other measures</i>							
Eden Structural Adjustment	<0.1	<0.1	<0.1	-	-	-	-
Farm Innovation Program	<0.1	<0.1	<0.1	-	-	-	-
Scottsdale Industry and Community Development Fund	-	-	-	-	-	-	0.4
Small business capital gains tax exemption	<0.1	-	-	-	-	-	-
<b>Total</b>	<b>41.4</b>	<b>95.0</b>	<b>35.6</b>	<b>93.5</b>	<b>84.1</b>	<b>58.1</b>	<b>36.7</b>
<b>Commercial fishing</b>							
<i>Industry-specific measures</i>							
Aquaculture Industry Action Agenda	-	-	2.5	1.0	-	-	-
Fisheries Structural Adjustment Package	-	-	-	-	1.3	159.9	25.3
Fishing Structural Adjustment Package – Management Levy Subsidy	-	-	-	-	-	-	5.0
Great Barrier Reef Structural Adjustment	-	-	-	49.1	32.6	65.9	67.8

(Continued next page)

**Table A.4** (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Sector-specific measures</i>							
Farm Help	<0.1	0.1	<0.1	1.2	<0.1	<0.1	<0.1
Farm Management Deposits Scheme	1.0	3.0	1.6	0.6	0.7	0.6	1.2
Farm Bis Program	0.2	1.1	3.7	1.6	0.3	0.5	0.8
Income tax averaging provisions	27.2	10.6	6.9	5.6	4.2	3.7	3.2
Industry partnerships program	-	-	-	0.4	0.4	0.5	0.2
Rural Financial Counselling Service	<0.1	<0.1	<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	16.0	16.3
<i>General export measures</i>							
Export Market Development Grants Scheme	0.4	0.3	0.5	0.4	0.5	0.7	0.3
TRADEX	<0.1	<0.1	<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	<0.1	<0.1
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	<0.1	1.6	3.0	3.4
COMET Program	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1
Cooperative Research Centres	1.5	2.6	2.7	2.6	2.6	2.6	6.5
CSIRO	29.0	30.1	29.6	39.9	40.7	42.4	46.1
New Industries Development Program	0.4	0.4	0.3	0.3	0.3	0.2	<0.1
Premium R&D tax concession	<0.1	0.2	0.3	0.5	0.6	0.9	1.5
R&D Start	2.3	0.5	2.2	1.8	1.1	0.3	<0.1
R&D Start Loans	-	-	-	-	<0.1	-	-
R&D tax concession	0.5	1.0	1.2	1.4	1.6	1.8	2.1
R&D tax offset for small companies	-	1.9	3.1	4.2	4.9	4.5	6.1
<i>Other measures</i>							
Australian Tourism Development Program	-	-	-	-	-	-	<0.1
Eden Structural Adjustment	0.2	<0.1	<0.1	-	-	-	-
Farm Innovation Program	0.6	0.1	<0.1	-	-	-	-
Industry Cooperative Innovation Program	-	-	-	-	0.1	0.2	0.2
Small business capital gains tax exemption	0.4	0.3	0.3	1.3	1.3	1.6	1.8
South West Forests Structural Adjustment	<0.1	<0.1	-	-	-	-	-
<b>Total</b>	<b>81.6</b>	<b>70.9</b>	<b>73.8</b>	<b>129.3</b>	<b>111.3</b>	<b>305.6</b>	<b>188.1</b>

(Continued next page)

Table A.4 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<b>Unallocated primary production</b>							
<i>Industry-specific measures</i>							
Australian animal health laboratory	5.9	6.1	6.2	6.8	6.9	7.0	7.2
Exotic Disease Preparedness program	1.2	1.2	3.0	1.2	0.8	0.9	0.9
<i>Sector-specific measures</i>							
Agricultural development partnership	0.3	1.4	0.2	1.0	-	-	-
Caring for our country - landcare	-	-	-	-	-	-	9.0
Drought assistance – Murray Darling Basin grants to irrigators	-	-	-	-	-	-	144.3
Drought assistance – professional advice	-	-	-	-	-	-	6.2
Drought assistance – re-establishment assistance	-	-	-	-	-	-	4.6
Drought assistance – technical information workshop	-	-	-	-	-	-	6.1
Drought Relief Package	-	<0.1	<0.1	<0.1	-	-	-
Exceptional circumstances – interest rate subsidy	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1
Farm Help	0.6	0.5	0.3	0.4	0.3	0.3	<0.1
Farm Bis Program	0.6	1.2	1.1	0.3	0.1	0.1	0.2
Industry Partnerships Program	-	-	-	0.2	0.2	-	0.3
National landcare program	40.3	32.7	39.1	39.3	37.0	37.0	26.8
Regional assistance	-	3.2	4.7	-	-	0.5	0.1
Rural adjustment scheme	10.7	-	-	-	-	-	-
Rural Financial Counselling Service	1.8	1.5	1.2	1.0	1.0	2.1	2.8
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	12.8	13.0
Rural Industries R&D Corporation	4.2	4.7	4.8	5.2	5.4	5.8	5.9
<i>General export measures</i>							
Export Market Development Grants Scheme	-	-	-	-	-	<0.1	-

(Continued next page)

Table A.4 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<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	23.3	23.8
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	8.4	9.3	10.5
<i>Total</i>	<i>90.9</i>	<i>81.7</i>	<i>101.6</i>	<i>99.1</i>	<i>95.9</i>	<i>99.1</i>	<i>261.8</i>
<b>Total outlays</b>	<b>562.9</b>	<b>658.6</b>	<b>930.4</b>	<b>991.8</b>	<b>1 154.8</b>	<b>1 603.9</b>	<b>2 009.2</b>
<b>Total tax expenditures</b>	<b>452.7</b>	<b>743.6</b>	<b>429.3</b>	<b>293.5</b>	<b>286.7</b>	<b>192.9</b>	<b>210.9</b>
<b>Total Budgetary assistance</b>	<b>1 015.6</b>	<b>1 402.2</b>	<b>1 359.6</b>	<b>1 285.2</b>	<b>1 441.5</b>	<b>1 796.8</b>	<b>2 220.1</b>

- Nil. Figures may not add to totals due to rounding. <sup>a</sup> The estimates are derived primarily from Australian Government departmental annual reports and Treasury's Tax Expenditure Statements and unpublished information provided by relevant agencies. <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 arrangements ended on 1 July 2006. <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 \$120.1 million in 2007-08. <sup>e</sup> Does not include funding of \$18 million 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'.

Source: Commission estimates.

**Table A.5 Australian Government budgetary assistance to mining,<sup>a</sup>  
2001-02 to 2007-08**  
\$ million

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Industry-specific measures</i>							
Greenhouse gas abatement program	0.3	0.2	0.7	0.6	0.6	0.9	0.8
Regional minerals program	0.3	0.3	0.3	0.3	-	-	-
Renewable Energy Development Initiative	-	-	-	-	-	0.3	0.5
<i>Sector-specific measures</i>							
Capital expenditure deduction for mining	30.0	30.0	20.0	30.0	25.0	25.0	20.0
<i>General export measures</i>							
Export Market Development Grants Scheme	2.2	1.5	1.4	1.4	1.3	2.2	1.6
TRADEX	0.4	2.3	1.9	0.2	0.5	0.6	0.6
<i>General investment measures</i>							
Development allowance	78.6	41.1	21.4	14.3	8.9	3.6	0.2
<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	6.3	9.2
COMET Program	0.3	0.2	0.2	0.2	<0.1	<0.1	<0.1
Cooperative Research Centres	7.3	8.4	10.2	10.5	10.9	9.3	8.1
CSIRO	54.1	55.4	74.4	104.8	109.0	113.5	123.3
Innovation Investment Fund	0.8	-	-	-	0.9	0.6	0.3
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	<0.1	<0.1
Premium R&D tax concession	3.3	8.2	13.9	19.5	25.4	38.1	60.6
R&D Start	13.0	4.4	3.3	1.6	2.7	1.2	0.1
R&D Start Loans	-	-	-	-	<0.1	-	-
R&D tax concession	47.4	44.3	50.6	60.7	68.1	79.1	93.8
R&D tax offset for small companies	-	0.7	1.2	2.6	3.0	2.8	3.8
<i>Other measures</i>							
Beaconsfield Community Fund	-	-	-	-	-	3.2	-
Small business capital gains tax exemption	<0.1	-	-	-	-	-	-
<b>Total outlays</b>	<b>78.6</b>	<b>72.2</b>	<b>93.0</b>	<b>123.6</b>	<b>132.5</b>	<b>140.4</b>	<b>147.8</b>
<b>Total tax expenditures</b>	<b>159.8</b>	<b>125.9</b>	<b>107.9</b>	<b>124.7</b>	<b>127.9</b>	<b>146.4</b>	<b>175.1</b>
<b>Total Budgetary assistance</b>	<b>238.4</b>	<b>198.1</b>	<b>200.9</b>	<b>248.3</b>	<b>260.3</b>	<b>286.7</b>	<b>322.9</b>

- Nil. Figures may not add to totals due to rounding. <sup>a</sup> The estimates are derived primarily from Australian Government departmental annual reports and Treasury's Tax Expenditure Statements and unpublished information provided by relevant agencies.

Source: Commission estimates.

**Table A.6 Australian Government budgetary assistance to manufacturing industry groups,<sup>a</sup> 2001-02 to 2007-08**

\$ million

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<b>Food, beverages and tobacco</b>							
<i>Industry-specific measures</i>							
Brandy preferential excise rate	5.0	5.0	5.0	4.0	4.0	4.0	5.0
Food Processing in Regional Australia	-	-	-	-	3.6	4.2	2.3
National food industry strategy	-	7.0	12.1	14.5	18.0	15.6	0.5
Renewable Energy Development Initiative	-	-	-	-	-	0.8	-
Tasmanian wheat freight subsidy	0.4	0.4	0.4	0.2	-	-	-
<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	15.4	13.7
TRADEX	0.6	0.9	0.7	1.2	0.8	0.9	0.9
<i>General investment measures</i>							
Development allowance	2.9	1.5	0.8	0.5	0.3	0.1	<0.1
<i>General R&amp;D measures</i>							
Biotechnology Innovation Fund	-	-	0.1	<0.1	-	-	-
Commercial Ready Program	-	-	-	<0.1	0.8	1.1	1.6
COMET Program	0.1	<0.1	<0.1	<0.1	<0.1	<0.1	0.1
Cooperative Research Centres	4.1	2.6	2.7	2.6	2.6	2.6	2.6
CSIRO	21.0	21.7	38.9	36.1	37.7	39.2	42.6
Innovation Investment Fund	-	-	-	-	-	0.2	-
New Industries Development Program	0.5	0.4	0.4	0.4	0.3	0.2	<0.1
Premium R&D tax concession	0.7	1.8	3.1	3.7	4.8	7.2	11.5
R&D Start	2.1	1.8	0.8	0.6	0.1	2.3	0.2
R&D Start Loans	-	-	-	-	0.7	-	-
R&D tax concession	20.8	10.2	11.7	11.3	12.7	14.7	17.5
R&D tax offset for small companies	-	0.7	1.2	2.0	2.3	2.1	2.9

(Continued next page)

Table A.6 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Other measures</i>							
Australia HomeGrown Campaign	-	-	-	-	0.5	1.8	0.9
Australian Tourism Development Program	-	-	-	-	-	-	<0.1
Eden Structural Adjustment	0.7	0.3	0.1	-	-	-	-
Innovation Investment Fund for South Australia*	-	-	-	-	-	-	2.3
Scottsdale Industry and Community Development Fund*	-	-	-	-	-	-	<0.1
Small business capital gains tax exemption	0.3	0.5	0.5	1.9	1.9	2.4	2.6
Small business programs	-	-	-	-	0.6	-	-
Tasmanian Freight Equalisation Scheme	12.2	12.5	13.6	15.7	16.8	16.3	18.5
Wide Bay Burnett Structural Adjustment	0.4	0.3	-	-	-	-	-
<b>Total</b>	<b>80.4</b>	<b>79.1</b>	<b>104.1</b>	<b>106.7</b>	<b>124.2</b>	<b>131.4</b>	<b>125.9</b>
<b>Textiles, clothing, footwear and leather</b>							
<i>Industry-specific measures</i>							
Howe leather – loan repayment	-	-	-2.3	-2.5	-2.4	-3.2	-3.4
TCF Development	3.2	0.5	<0.1	-	0.5	-	-
TCF Import Credits Scheme	9.9	-	-	-	-	-	-
TCF Project Diversification Scheme	-	-	-	-	-	5.0	5.0
TCF Small Business Program	-	-	-	-	-	2.2	2.0
TCF Strategic Investment Program	150.7	109.7	119.1	123.7	123.8	-	-
TCF Strategic Investment Program - Post 2005	-	-	-	-	4.3	96.2	97.4
TCF Structural Adjustment Scheme	-	-	-	-	2.8	3.0	2.3
<i>General export measures</i>							
Export Market Development Grants Scheme	6.2	5.1	4.1	3.5	4.2	4.2	5.3
TRADEX	15.7	17.5	14.4	8.3	5.9	7.2	7.2
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	-	-	-	0.7
COMET Program	0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1
CSIRO	32.2	33.0	13.0	18.2	17.8	18.5	20.2
Premium R&D tax concession	<0.1	<0.1	<0.1	<0.1	<0.1	0.1	0.2
R&D Start	0.7	1.0	0.6	<0.1	-	-	-
R&D tax concession	1.6	0.2	0.3	0.2	0.3	0.3	0.4
R&D tax offset for small companies	-	0.4	0.6	0.9	1.0	0.9	1.2

(Continued next page)

**Table A.6** (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Other measures</i>							
Australian Tourism Development Program	-	-	-	-	-	-	<0.1
Small business capital gains tax exemption	<0.1	-	-	<0.1	<0.1	<0.1	<0.1
Tasmanian Freight Equalisation Scheme	0.8	0.8	0.6	0.5	0.5	0.5	0.5
<b>Total</b>	<b>221.1</b>	<b>168.2</b>	<b>150.7</b>	<b>153.0</b>	<b>158.9</b>	<b>135.0</b>	<b>139.2</b>
<b>Wood and paper products</b>							
<i>Industry-specific measures</i>							
Integrated Forest Products Grant*	-	-	-	-	-	-	4.0
Investment incentives to Visy industries	3.0	2.9	2.9	-	-	-	-
Tasmanian Community Forest Agreement*	-	-	-	-	-	-	26.0
<i>Rural R&amp;D measures</i>							
Forest and Wood Products R&D Corporation	1.4	1.5	1.6	1.5	1.6	1.2	1.4
<i>General export measures</i>							
Export Market Development Grants Scheme	1.8	1.3	1.2	0.9	0.8	0.7	1.0
TRADEX	0.2	<0.1	<0.1	<0.1	0.6	0.7	0.7
<i>General investment measures</i>							
Development allowance	0.8	0.4	0.2	0.2	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	0.2	-	1.8	2.4
COMET Program	<0.1	<0.1	<0.1	<0.1	-	<0.1	0.1
Cooperative Research Centres	2.5	5.4	6.4	5.4	5.3	3.5	2.3
CSIRO	5.8	5.9	-	-	-	-	-
Premium R&D tax concession	0.4	1.1	1.8	4.2	5.5	8.3	13.1
R&D Start	0.1	<0.1	<0.1	0.2	0.3	0.1	-
R&D tax concession	7.5	5.8	6.7	14.5	16.3	18.9	22.4
R&D tax offset for small companies	-	0.4	0.6	1.1	1.3	1.2	1.6
<i>Other measures</i>							
Scottsdale Industry and Community Development Fund*	-	-	-	-	-	-	2.4
Small business capital gains tax exemption	<0.1	-	-	-	-	-	-
Tasmanian Freight Equalisation Scheme	20.1	17.4	19.5	19.4	21.5	18.8	21.3
Wide Bay Burnett Structural Adjustment	<0.1	<0.1	-	-	-	-	-
<b>Total</b>	<b>43.7</b>	<b>42.2</b>	<b>41.0</b>	<b>47.8</b>	<b>53.3</b>	<b>55.3</b>	<b>98.7</b>

(Continued next page)

Table A.6 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<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	0.4	0.7
TRADEX	<0.1	0.3	0.3	0.2	0.2	0.3	0.3
<i>General investment measures</i>							
Development allowance	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	-	<0.1	0.8	11.0
COMET Program	<0.1	<0.1	<0.1	<0.1	<0.1	0.2	0.2
Premium R&D tax concession	0.3	0.7	1.2	1.2	1.5	2.3	3.7
R&D Start	1.5	0.5	0.6	0.3	0.4	0.3	0.9
R&D tax concession	1.4	3.8	4.3	3.9	4.3	5.0	6.0
R&D tax offset for small companies	-	6.7	10.9	11.6	13.7	12.5	17.1
<i>Other measures</i>							
Scottsdale Industry and Community Development Fund*	-	-	-	-	-	-	0.3
Small business capital gains tax exemption	0.2	0.2	0.2	-	-	-	-
<b>Total</b>	<b>24.3</b>	<b>25.6</b>	<b>33.4</b>	<b>19.3</b>	<b>23.7</b>	<b>21.7</b>	<b>40.0</b>
<b>Petroleum, coal, chemical and associated products</b>							
<i>Industry-specific measures</i>							
Biofuels Infrastructure Grants	-	-	-	2.1	11.5	3.7	7.2
Ethanol production subsidy	-	21.7	10.8	8.6	15.4	31.9	56.7
Greenhouse gas abatement program	1.5	0.7	3.0	2.7	2.9	3.9	3.4
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	18.4	18.5
Product Stewardship (Oil) program	2.6	8.8	6.4	5.5	5.4	4.4	-
Renewable Energy Development Initiative	-	-	-	-	-	-	1.6
Renewable Energy Equity Fund	-	-	-	0.8	2.8	0.2	0.1

(Continued next page)

**Table A.6** (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>General export measures</i>							
Export Market Development Grants Scheme	5.0	5.4	4.9	4.8	4.5	7.5	7.1
TRADEX	2.8	3.6	3.0	2.0	2.1	2.6	2.6
<i>General investment measures</i>							
Development allowance	6.8	3.5	1.9	1.2	0.8	0.3	<0.1
<i>General R&amp;D measures</i>							
Biotechnology Australia	2.3	2.1	2.1	5.0	3.1	3.0	-
Biotechnology Innovation Fund	1.3	1.3	1.5	0.6	0.8	0.1	-
Commercial Ready Program	-	-	-	0.1	10.6	12.6	9.2
COMET Program	0.4	0.8	0.5	0.2	0.2	0.3	0.6
Cooperative Research Centres	12.0	11.2	12.0	7.3	9.1	9.1	13.9
CSIRO	42.9	44.0	22.8	45.1	44.9	46.8	50.9
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	6.5	6.0
New Industries Development Program	0.3	0.3	0.2	0.3	0.2	0.1	<0.1
Premium R&D tax concession	0.9	2.3	3.8	4.1	5.3	7.9	12.6
Preseed fund	-	-	-	0.5	-	-	0.5
R&D Start	12.1	10.4	10.5	9.3	4.9	1.7	0.4
R&D tax concession	17.6	12.8	14.6	13.1	14.7	17.1	20.3
R&D tax offset for small companies	-	5.3	8.7	9.2	10.8	9.9	13.5
<i>Other measures</i>							
Farm Innovation Program	0.1	<0.1	<0.1	-	-	-	-
Industry Cooperative Innovation Program	-	-	-	-	0.2	0.6	-
Small business capital gains tax exemption	0.5	-	-	-	-	-	-
Structural Adjustment Fund for South Australia	-	-	-	2.7	-	-	-
Renewable Energy Development Initiative	-	-	-	-	-	-	4.9
<b>Total</b>	<b>180.5</b>	<b>212.7</b>	<b>178.1</b>	<b>136.2</b>	<b>169.9</b>	<b>188.6</b>	<b>230.0</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	0.7	0.9
TRADEX	0.1	<0.1	<0.1	0.4	0.2	0.3	0.3
<i>General investment measures</i>							
Development allowance	0.4	0.2	0.1	<0.1	<0.1	<0.1	<0.1

(Continued next page)

Table A.6 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	-	1.0	1.2	1.2
COMET Program	<0.1	<0.1	0.1	-	<0.1	0.1	0.5
Premium R&D tax concession	0.4	0.9	1.5	1.4	1.9	2.8	4.5
Preseed fund	-	-	-	-	0.2	0.8	-
R&D Start	10.6	1.6	0.2	0.8	0.6	1.2	0.1
R&D tax concession	8.1	4.5	5.2	4.3	4.8	5.6	6.6
R&D tax offset for small companies	-	0.6	1.0	0.6	0.7	0.6	0.9
<i>Other measures</i>							
Small business capital gains tax exemption	<0.1	-	-	0.3	0.3	0.4	0.5
<i>Total</i>	<i>20.7</i>	<i>9.1</i>	<i>8.8</i>	<i>8.6</i>	<i>10.7</i>	<i>13.8</i>	<i>15.5</i>
<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	1.9	2.6	2.3
Investment incentives to Hismelt – grant	-	-	-	50.0	50.0	55.0	20.0
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	2.2	3.3
TRADEX	3.6	5.0	4.1	1.4	1.8	2.2	2.2
<i>General investment measures</i>							
Development allowance	40.3	21.1	11.0	7.3	4.6	1.8	<0.1
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	<0.1	2.1	3.6	2.4
COMET Program	0.1	0.1	<0.1	0.1	0.4	0.3	0.5
Cooperative Research Centres	8.8	8.3	8.3	7.2	8.0	8.1	8.3
CSIRO	29.6	30.4	-	-	-	-	-
Premium R&D tax concession	0.8	2.1	3.6	3.8	4.9	7.4	11.7
R&D Start	7.4	6.9	5.7	1.5	1.3	1.4	1.1
R&D tax concession	24.1	11.5	13.1	12.3	13.8	16.0	19.0
R&D tax offset for small companies	-	1.6	2.6	2.8	3.3	3.0	4.1
<i>Other measures</i>							
Industry Cooperative Innovation Program	-	-	-	-	-	<0.1	<0.1
Small business capital gains tax exemption	<0.1	0.3	0.3	0.3	0.3	0.4	0.4
Tasmanian Freight Equalisation Scheme	1.7	2.2	2.8	3.7	2.4	2.9	3.2
<i>Total</i>	<i>120.6</i>	<i>138.3</i>	<i>186.2</i>	<i>139.8</i>	<i>96.3</i>	<i>106.7</i>	<i>78.7</i>

(Continued next page)

**Table A.6** (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<b>Motor vehicles and parts</b>							
<i>Industry-specific measures</i>							
ACL Bearings*	-	-	-	-	-	-	2.0
Automotive competitiveness and investment scheme – Stage 1	594.9	571.5	584.3	568.8	479.8	-	-
Automotive competitiveness and investment scheme – Stage 2	-	-	0.5	0.9	-	537.0	506.9
Automotive incentives – Ford	-	-	-	-	32.5	-	-
Automotive market access and development	4.9	-	-	-	-	-	-
Investment incentive for Holden	8.5	4.0	-	-	-	2.0	2.0
<i>General export measures</i>							
Export Market Development Grants Scheme	2.1	1.5	1.8	1.4	1.5	1.2	1.0
TRADEX	96.3	71.6	74.3	60.5	38.3	46.9	46.8
<i>General investment measures</i>							
Development allowance	8.8	4.6	2.4	1.6	1.0	0.4	<0.1
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	-	1.3	2.2	0.8
COMET Program	0.3	0.2	0.2	0.1	<0.1	0.1	0.4
Cooperative Research Centres	-	-	-	-	4.6	5.1	6.5
Premium R&D tax concession	1.5	3.8	6.5	4.2	5.4	8.2	13.0
Preseed fund	-	0.8	-	-	0.3	-	<0.1
R&D Start	2.9	1.4	0.6	0.4	<0.1	-	-
R&D Start Loans	-	-	-	-	<0.1	-	-
R&D tax concession	29.7	21.4	24.4	13.1	14.7	17.1	20.2
R&D tax offset for small companies	-	1.3	2.1	2.3	2.7	2.5	3.4
<i>Other measures</i>							
Industry Cooperative Innovation Program	-	-	-	-	-	<0.1	<0.1
Small business capital gains tax exemption	<0.1	-	-	-	-	-	-
Wide Bay Burnett Structural Adjustment	<0.1	<0.1	-	-	-	-	-
<b>Total</b>	<b>750.0</b>	<b>682.1</b>	<b>697.1</b>	<b>653.4</b>	<b>582.3</b>	<b>622.6</b>	<b>603.1</b>
<b>Other transport equipment</b>							
<i>Industry-specific measures</i>							
Aerospace incentives – Hawker de Havilland	-	-	-	-	10.0	2.5	-
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	1.4	1.3
TRADEX	0.1	0.2	0.1	0.2	0.2	0.2	0.2

(Continued next page)

Table A.6 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	-	0.1	0.9	0.1
COMET Program	0.2	0.2	0.2	0.2	<0.1	<0.1	0.2
Cooperative Research Centres	3.9	5.1	5.1	4.7	4.3	3.7	5.7
Innovation Investment Fund	-	-	-	-	-	0.3	0.7
Major national research facilities	0.1	0.7	1.1	1.3	1.3	-	-
Premium R&D tax concession	0.5	1.2	2.0	1.5	2.0	3.0	4.7
R&D Start	4.2	3.3	2.2	1.6	1.2	<0.1	<0.1
R&D tax concession	82.2	6.5	7.4	4.5	5.0	5.9	7.0
R&D tax offset for small companies	-	0.7	1.2	1.3	1.5	1.4	1.9
<i>Other measures</i>							
Small business capital gains tax exemption	-	-	-	0.1	0.1	0.2	0.2
<b>Total</b>	<b>101.7</b>	<b>41.1</b>	<b>35.0</b>	<b>19.4</b>	<b>27.2</b>	<b>19.6</b>	<b>22.1</b>
<b>Other machinery and equipment</b>							
<i>Industry-specific measures</i>							
Renewable Energy Development Initiative	-	-	-	0.2	0.2	1.1	1.9
Renewable Energy Equity Fund	-	-	-	0.3	0.1	<0.1	-
Wind turbine industry assistance	-	-	-	-	-	0.7	-
<i>General export measures</i>							
Export Market Development Grants Scheme	14.8	15.1	15.0	12.8	13.2	15.1	13.7
TRADEX	7.4	4.7	3.9	4.3	4.7	5.8	5.7
<i>General investment measures</i>							
Development allowance	0.7	0.4	0.2	0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>							
Biotechnology Innovation Fund	-	0.7	0.7	1.1	0.7	<0.1	-
Commercial Ready Program	-	-	-	0.4	14.7	36.5	28.2
COMET Program	1.6	1.5	1.2	1.4	1.4	1.6	2.2
Cooperative Research Centres	19.3	15.3	14.5	11.7	8.3	5.5	2.5
CSIRO	36.8	37.8	-	-	-	-	-
Innovation Investment Fund	-	4.2	-	1.7	1.4	1.0	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	<0.1	<0.1
Premium R&D tax concession	1.7	4.3	7.3	7.0	9.1	13.7	21.8
Preseed fund	-	-	-	-	1.3	0.2	1.8
R&D Start	51.8	27.3	31.1	30.0	26.3	11.3	4.3
R&D Start Loans	-	-	-	-	0.2	-	-
R&D tax concession	46.2	23.1	26.5	21.6	24.2	28.2	33.4
R&D tax offset for small companies	-	16.5	27.1	25.7	30.2	27.7	37.7

(Continued next page)

**Table A.6** (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Other measures</i>							
Industry Cooperative Innovation Program	-	-	-	-	0.2	0.3	<0.1
Innovation Investment Fund for South Australia*	-	-	-	-	-	-	4.2
Scottsdale Industry and Community Development Fund*	-	-	-	-	-	-	<0.1
Small business capital gains tax exemption	<0.1	0.7	0.7	0.8	0.8	1.0	1.1
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	0.3	0.2	-	-	-	-	-
<b>Total</b>	<b>181.3</b>	<b>154.6</b>	<b>132.0</b>	<b>123.6</b>	<b>141.3</b>	<b>149.8</b>	<b>160.1</b>
<b>Other manufacturing</b>							
<i>Industry-specific measures</i>							
Renewable Energy Development Initiative	-	-	-	-	-	0.5	0.7
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	2.7	3.9
TRADEX	18.1	20.1	16.4	4.5	1.9	2.3	2.3
<i>General investment measures</i>							
Development allowance	0.1	<0.1	<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	<0.1	-
Commercial Ready Program	-	-	-	-	6.4	6.9	8.1
COMET Program	0.8	0.8	0.8	0.9	0.7	0.6	0.7
Cooperative Research Centres	-	-	-	-	-	-	2.5
CSIRO	-	-	56.6	91.0	90.7	94.4	102.6
Premium R&D tax concession	0.3	0.8	1.3	1.3	1.7	2.5	4.0
Preseed fund	-	-	1.0	-	-	-	-
R&D Start	17.5	13.3	27.1	<0.1	11.2	4.5	2.8
R&D Start Loans	-	-	-	-	0.3	-	-
R&D tax concession	6.3	4.2	4.8	4.1	4.6	5.4	6.4
R&D tax offset for small companies	-	5.2	8.6	8.7	10.2	9.4	12.8

(Continued next page)

Table A.6 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Other measures</i>							
Industry Cooperative Innovation Program	-	-	-	-	<0.1	0.2	0.2
Innovation Investment Fund for South Australia*	-	-	-	-	-	-	0.3
Small business capital gains tax exemption	0.3	0.5	0.5	-	-	-	-
Tasmanian Freight Equalisation Scheme	1.7	1.7	1.9	2.0	1.4	1.4	1.6
Wide Bay Burnett Structural Adjustment	<0.1	<0.1	-	-	-	-	-
<i>Total</i>	<i>53.5</i>	<i>56.6</i>	<i>130.4</i>	<i>120.6</i>	<i>135.3</i>	<i>130.8</i>	<i>148.9</i>
<b>Unallocated manufacturing</b>							
<i>Industry-specific measures</i>							
Advanced electricity storage	-	-	-	-	-	0.5	2.8
<i>General export measures</i>							
Duty Drawback	93.7	121.0	105.9	121.1	117.0	103.9	<sup>b</sup> 103.9
Export Market Development Grants Scheme	-	-	-	-	-	<0.1	-
<i>General R&amp;D measures</i>							
Cooperative Research Centres	2.3	2.2	3.9	4.6	4.0	3.5	3.5
Technology Diffusion program	12.9	4.2	-	-	-	-	-
<i>Other measures</i>							
Enterprise Development program	0.7	-	-	-	-	-	-
Intermediary Access Program	-	-	-	-	-	1.1	-
Tasmanian Freight Equalisation Scheme	30.2	36.3	38.0	38.7	40.3	39.4	44.6
<i>Total</i>	<i>139.9</i>	<i>163.7</i>	<i>147.8</i>	<i>164.4</i>	<i>161.3</i>	<i>148.4</i>	<i>154.8</i>
<b>Total outlays</b>	<b>753.5</b>	<b>795.0</b>	<b>862.3</b>	<b>765.8</b>	<b>858.8</b>	<b>799.9</b>	<b>862.3</b>
<b>Total tax expenditures</b>	<b>1 164.3</b>	<b>978.4</b>	<b>982.2</b>	<b>927.1</b>	<b>825.5</b>	<b>923.9</b>	<b>954.8</b>
<b>Total Budgetary assistance</b>	<b>1 917.7</b>	<b>1 773.4</b>	<b>1 844.5</b>	<b>1 692.8</b>	<b>1 684.3</b>	<b>1 723.8</b>	<b>1 817.1</b>

- Nil. Figures may not add to totals due to rounding. <sup>a</sup> The estimates are derived primarily from Australian Government departmental annual reports and Treasury's Tax Expenditure Statements and unpublished information provided by relevant agencies. <sup>b</sup> Estimate for 2007-08 based on 2006-07 estimate due to a lack of published data from the Australian Customs Service.

Source: Commission estimates.

**Table A.7 Australian Government budgetary assistance to services industry groups,<sup>a</sup> 2001-02 to 2007-08**

\$ million

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<b>Electricity, gas and water supply</b>							
<i>Industry-specific measures</i>							
Greenhouse gas abatement program	3.8	1.8	7.5	6.7	7.2	9.8	8.6
Low emission technology development fund	-	-	-	-	2.0	6.7	2.0
Remote renewable power generation program	-	-	-	-	28.7	13.8	29.9
Renewable energy commercialisation	8.9	9.2	9.2	1.4	1.7	1.5	-
Renewable Energy Development Initiative	-	-	-	2.2	3.3	5.0	1.8
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	0.8	0.6
TRADEX	-	-	-	<0.1	0.1	0.1	0.1
<i>General investment measures</i>							
Development allowance	4.4	2.3	1.2	0.8	0.5	0.2	<0.1
Infrastructure bonds scheme	13.0	10.5	10.4	10.4	10.4	7.8	2.6
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	1.1	0.9
COMET Program	0.4	0.3	0.3	0.2	0.2	0.2	0.7
Cooperative Research Centres	7.4	8.6	7.3	6.8	5.6	4.5	4.1
Innovation Investment Fund	-	-	-	-	-	-	2.2
Premium R&D tax concession	<0.1	0.1	0.2	0.1	0.1	0.2	0.3
Preseed fund	-	-	-	-	<0.1	0.4	-
R&D Start	3.0	5.9	3.2	1.6	<0.1	-	-
R&D tax concession	0.8	3.1	3.5	2.7	3.0	3.5	4.1
R&D tax offset for small companies	-	0.9	1.5	1.6	1.8	1.7	2.3
<i>Other measures</i>							
Industry Cooperative Innovation Program	-	-	-	-	-	0.1	<0.1
Small business capital gains tax exemption	<0.1	-	-	0.4	0.4	0.5	0.5
<b>Total</b>	<b>55.1</b>	<b>53.4</b>	<b>52.8</b>	<b>38.7</b>	<b>67.4</b>	<b>58.1</b>	<b>60.8</b>

(Continued next page)

Table A.7 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<b>Construction</b>							
<i>General export measures</i>							
Export Market Development Grants Scheme	0.9	1.8	1.5	1.1	1.2	1.0	1.1
TRADEX	0.9	1.8	1.5	<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	<0.1	<0.1
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	-	-	2.5	1.8
COMET Program	0.1	0.2	0.1	0.2	0.2	0.2	0.3
Cooperative Research Centres	1.5	2.0	2.6	2.5	2.3	1.8	1.5
Innovation Investment Fund	1.2	-	-	-	-	-	<0.1
Premium R&D tax concession	0.4	1.0	1.7	1.4	1.9	2.8	4.4
R&D Start	3.5	1.2	0.9	0.3	0.2	-	-
R&D tax concession	8.0	6.6	7.6	6.0	6.7	7.8	9.2
R&D tax offset for small companies	-	2.2	3.7	4.3	5.1	4.7	6.3
<i>Other measures</i>							
Australian Tourism Development Program	-	-	-	-	-	-	<0.1
Industry Cooperative Innovation Program	-	-	-	-	0.3	0.2	0.2
Scottsdale Industry and Community Development Fund	-	-	-	-	-	-	0.1
Small business capital gains tax exemption	1.2	2.6	2.6	4.9	4.9	6.2	6.6
Small business programs	-	-	-	-	0.1	0.9	0.7
<b>Total</b>	<b>17.8</b>	<b>19.5</b>	<b>22.2</b>	<b>20.8</b>	<b>22.7</b>	<b>28.1</b>	<b>32.4</b>
<b>Wholesale trade</b>							
<i>Industry-specific measures</i>							
Ethanol Distribution Program	-	-	-	-	-	-	1.7
<i>General export measures</i>							
Export Market Development Grants Scheme	12.4	12.6	12.4	10.2	11.0	10.8	12.3
TRADEX	5.9	1.0	0.9	4.8	2.8	3.5	3.5
<i>General investment measures</i>							
Development allowance	0.2	0.1	<0.1	<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	0.2	-
COMET Program	-	<0.1	0.2	<0.1	<0.1	<0.1	0.3
Premium R&D tax concession	1.4	3.4	5.8	7.6	9.8	14.8	23.5
R&D Start	0.6	0.8	2.2	0.8	1.4	0.2	0.2
R&D tax concession	18.6	18.8	21.5	25.4	28.4	33.0	39.2
R&D tax offset for small companies	-	5.1	8.3	11.2	13.2	12.1	16.5

(Continued next page)

**Table A.7** (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Other measures</i>							
Industry Cooperative Innovation Program	-	-	-	-	-	0.1	-
Small business capital gains tax exemption	12.4	3.1	3.1	2.5	2.5	3.2	3.5
Wide Bay Burnett Structural Adjustment	0.2	0.1	-	-	-	-	-
<b>Total</b>	<b>51.7</b>	<b>45.1</b>	<b>54.4</b>	<b>62.6</b>	<b>69.4</b>	<b>77.9</b>	<b>100.6</b>
<b>Retail trade</b>							
<i>Industry-specific measures</i>							
Ethanol Distribution Program	-	-	-	-	-	0.7	4.5
Greenhouse gas abatement program	0.2	<0.1	0.4	0.3	0.4	0.5	0.4
LPG Vehicle Scheme	-	-	-	-	-	121.8	163.2
<i>General export measures</i>							
Export Market Development Grants Scheme	1.3	1.2	1.1	0.7	1.3	1.7	1.5
TRADEX	<0.1	0.2	0.2	1.6	3.6	4.4	4.4
<i>General investment measures</i>							
Development allowance	0.1	<0.1	<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	<0.1	0.2
Premium R&D tax concession	0.3	0.7	1.2	1.1	1.4	2.2	3.4
R&D Start	0.3	<0.1	0.3	-	-	-	-
R&D tax concession	2.6	3.6	4.2	3.4	3.8	4.4	5.2
R&D tax offset for small companies	-	3.1	5.0	5.7	6.7	6.1	8.4
<i>Other measures</i>							
Eden Structural Adjustment	0.1	<0.1	<0.1	-	-	-	-
Small business capital gains tax exemption	4.4	10.9	10.9	18.1	18.1	23.0	24.7
South West Forests Structural Adjustment	0.5	0.5	-	-	-	-	-
Wide Bay Burnett Structural Adjustment	<0.1	<0.1	-	-	-	-	-
<b>Total</b>	<b>10.0</b>	<b>20.7</b>	<b>23.4</b>	<b>31.0</b>	<b>35.3</b>	<b>164.9</b>	<b>215.9</b>
<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	4.7	4.1
<i>General R&amp;D measures</i>							
COMET Program	<0.1	-	-	-	-	-	-
Premium R&D tax concession	<0.1	<0.1	<0.1	-	-	-	-

(Continued next page)

Table A.7 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Other measures</i>							
Australian Tourism Development Program	-	-	-	-	-	-	0.2
Eden Structural Adjustment	0.2	<0.1	<0.1	-	-	-	-
Small business capital gains tax exemption	5.4	16.4	16.4	19.3	19.3	24.6	26.4
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	<0.1	<0.1	-	-	-	-	-
<i>Total</i>	<i>14.9</i>	<i>24.9</i>	<i>24.1</i>	<i>24.2</i>	<i>24.3</i>	<i>29.3</i>	<i>30.7</i>
<b>Transport and storage</b>							
<i>Industry-specific measures</i>							
Bass Straight Passenger Vehicle Equalisation	17.4	34.3	31.8	32.4	31.1	28.4	30.1
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	5.8	5.8
TRADEX	2.4	3.2	2.7	1.1	0.4	0.5	0.5
<i>General investment measures</i>							
Development allowance	10.6	5.5	2.9	1.9	1.2	0.5	<0.1
Infrastructure bonds scheme	12.0	9.5	9.6	9.6	9.6	7.2	2.4
Infrastructure borrowing's tax offset scheme	5.4	7.3	11.6	8.4	6.5	3.8	3.8
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	-	0.2	0.8	1.3
COMET Program	0.2	0.3	0.2	0.2	0.2	0.1	0.1
Premium R&D tax concession	0.1	0.3	0.5	0.5	0.7	1.0	1.7
R&D Start	0.7	0.5	1.1	1.7	0.7	<0.1	-
R&D tax concession	3.4	2.4	2.7	2.3	2.6	3.0	3.6
R&D tax offset for small companies	-	0.4	0.6	1.2	1.4	1.3	1.7
<i>Other measures</i>							
Australian Tourism Development Program	-	-	-	-	-	-	<0.1
Small business capital gains tax exemption	1.5	2.2	2.2	5.5	5.5	7.0	7.5
<i>Total</i>	<i>69.0</i>	<i>74.6</i>	<i>73.5</i>	<i>70.2</i>	<i>65.2</i>	<i>59.4</i>	<i>58.6</i>

(Continued next page)

**Table A.7** (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<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	12.5	-
<i>General export measures</i>							
Export Market Development Grants Scheme	1.2	1.1	1.5	1.7	2.4	17.1	22.2
TRADEX	<0.1	<0.1	<0.1	<0.1	-	-	-
<i>General investment measures</i>							
Development allowance	12.0	6.3	3.3	2.2	1.4	0.5	<0.1
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	-	1.2	5.2	2.8
COMET Program	1.1	0.8	0.4	0.6	0.5	0.6	1.1
Cooperative Research Centres	4.4	5.8	6.0	5.8	4.6	3.5	4.4
CSIRO	21.9	22.5	58.6	63.5	62.5	65.0	70.7
ICT centre of excellence	-	10.3	11.3	17.2	23.5	24.0	26.8
Innovation Investment Fund	6.1	6.8	2.3	2.0	0.7	0.2	-
Premium R&D tax concession	0.9	2.3	3.9	3.7	4.8	7.1	11.4
Preseed fund	-	-	2.2	1.8	2.4	1.8	1.0
R&D Start	14.8	4.6	8.4	8.4	5.3	0.6	0.2
R&D tax concession	6.9	11.8	13.5	11.1	12.4	14.5	17.2
R&D tax offset for small companies	-	2.5	4.1	5.5	6.4	5.9	8.0
<i>Other measures</i>							
Industry Cooperative Innovation Program	-	-	-	-	0.2	0.4	0.2
Small business capital gains tax exemption	1.1	0.8	0.8	2.7	2.7	3.5	3.7
Small business programs	<0.1	<0.1	<0.1	<0.1	-	-	-
<b>Total</b>	<b>77.0</b>	<b>89.3</b>	<b>124.1</b>	<b>134.1</b>	<b>137.9</b>	<b>162.5</b>	<b>169.7</b>
<b>Finance and insurance</b>							
<i>Industry-specific measures</i>							
High Costs Claims scheme	-	-	-	0.4	<0.1	8.8	3.2
Renewable Energy Equity Fund	-	-	-	0.4	0.5	0.3	0.3
United Medical Protection support	-	-	15.9	24.4	13.7	13.2	0.1
<i>General export measures</i>							
Export Market Development Grants Scheme	1.0	0.8	0.9	0.9	1.3	0.9	0.5
TRADEX	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1

(Continued next page)

Table A.7 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>General investment measures</i>							
Development allowance	0.4	0.2	0.1	<0.1	<0.1	<0.1	<0.1
Infrastructure borrowing's tax offsets scheme	5.0	5.0	6.3	3.8	2.5	1.3	1.3
Offshore banking unit tax concession	45.0	45.0	55.0	75.0	90.0	160.0	310.0
<i>General R&amp;D measures</i>							
Biotechnology Innovation Fund	-	-	0.2	<0.1	-	-	-
Commercial Ready Program	-	-	-	-	0.3	1.6	1.8
COMET Program	<0.1	0.2	0.2	0.1	0.2	<0.1	0.1
Innovation Investment Fund	-	-	-	5.0	4.6	3.9	3.1
Premium R&D tax concession	1.9	4.8	8.1	11.4	14.8	22.2	35.3
Preseed fund	-	-	-	2.3	3.9	1.9	2.2
R&D Start	4.1	1.2	3.5	2.0	0.7	0.4	-
R&D tax concession	37.9	27.7	31.6	41.5	46.5	54.0	64.1
R&D tax offset for small companies	-	1.5	2.5	3.3	3.9	3.5	4.8
<i>Other measures</i>							
Pooled development funds	6.0	6.0	7.0	9.0	7.0	9.0	12.0
Small business capital gains tax exemption	3.1	2.6	2.6	3.8	3.8	4.8	5.2
Venture capital limited partnerships	-	-	20.0	25.0	30.0	10.0	10.0
<b>Total</b>	<b>104.6</b>	<b>95.0</b>	<b>153.9</b>	<b>208.4</b>	<b>223.6</b>	<b>295.9</b>	<b>454.0</b>
<b>Property and business services</b>							
<i>Industry-specific measures</i>							
Renewable Energy Development Initiative	-	-	-	0.2	0.3	1.1	1.0
Renewable Energy Equity Fund	-	-	-	-	-	0.3	1.4
Solar cities initiative	-	-	-	-	0.6	3.0	9.1
TCF Small Business Program	-	-	-	-	-	-	0.3
<i>General export measures</i>							
Export Market Development Grants Scheme	25.7	27.1	27.6	24.9	30.3	27.6	26.6
TRADEX	<0.1	3.6	2.9	0.6	0.4	0.4	0.4
<i>General investment measures</i>							
Development allowance	1.8	0.9	0.5	0.3	0.2	<0.1	<0.1
<i>General R&amp;D measures</i>							
Biotechnology Innovation Fund	2.2	3.7	4.7	3.6	1.2	0.2	<0.1
Commercial Ready Program	-	-	-	0.3	11.4	26.9	23.3
COMET Program	4.5	3.7	2.9	2.3	2.6	3.6	6.5
Cooperative Research Centres	4.7	5.6	11.4	13.5	12.2	10.3	12.5
Innovation Investment Fund	15.0	3.3	2.1	4.8	4.9	3.8	4.4
Premium R&D tax concession	3.3	8.2	13.9	16.9	21.9	32.9	52.3
Preseed fund	-	-	-	0.7	2.6	2.1	4.3
R&D Start	35.9	20.9	24.6	31.5	13.6	5.6	0.4
R&D tax concession	61.0	43.6	49.9	54.2	60.7	70.6	83.7
R&D tax offset for small companies	-	55.0	90.2	104.1	122.4	112.3	152.6

(Continued next page)

**Table A.7** (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Other measures</i>							
Australian Tourism Development Program	-	-	-	-	-	-	1.3
Eden Structural Adjustment	<0.1	<0.1	<0.1	-	-	-	-
Industry Cooperative Innovation Program	-	-	-	-	0.1	0.2	0.7
Small business capital gains tax exemption	4.7	14.9	14.9	19.0	19.0	24.1	25.9
Small business programs	0.6	6.4	6.2	4.8	8.3	6.8	5.2
Techfast	-	-	-	2.5	-	-	-
Wide Bay Burnett Structural Adjustment	0.1	<0.1	-	-	-	-	-
<b>Total</b>	<b>159.5</b>	<b>197.1</b>	<b>251.8</b>	<b>284.1</b>	<b>312.6</b>	<b>331.9</b>	<b>412.0</b>
<b>Government administration and defence</b>							
<i>General export measures</i>							
Export Market Development Grants Scheme	<0.1	<0.1	<0.1	-	-	0.1	0.3
TRADEX	<0.1	2.4	1.9	<0.1	0.2	0.2	0.2
<i>General R&amp;D measures</i>							
COMET Program	<0.1	<0.1	<0.1	<0.1	-	<0.1	<0.1
R&D Start	0.7	0.1	-	<0.1	-	-	-
<i>Other measures</i>							
Australian Tourism Development Program	-	-	-	-	-	-	<0.1
Small business programs	0.4	4.6	4.5	3.4	1.6	4.3	3.3
<b>Total</b>	<b>1.2</b>	<b>7.2</b>	<b>6.4</b>	<b>3.6</b>	<b>1.7</b>	<b>4.7</b>	<b>4.0</b>
<b>Education</b>							
<i>General export measures</i>							
Export Market Development Grants Scheme	8.4	7.8	8.0	6.6	7.0	8.6	8.5
<i>General investment measures</i>							
Development allowance	0.1	<0.1	<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	0.2	0.2	<0.1	0.3	0.2	0.3
Premium R&D tax concession	0.1	0.3	0.5	0.4	0.6	0.9	1.4
R&D Start	2.2	<0.1	0.2	0.2	<0.1	<0.1	-
R&D tax concession	1.4	1.4	1.6	1.4	1.5	1.8	2.1
R&D tax offset for small companies	-	1.1	1.8	1.8	2.1	1.9	2.6

(Continued next page)

Table A.7 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Other measures</i>							
Australian Tourism Development Program	-	-	-	-	-	-	<0.1
Small business capital gains tax exemption	<0.1	-	-	0.5	0.5	0.6	0.7
Small business programs	<0.1	0.4	0.4	0.3	4.1	2.6	2.0
<b>Total</b>	<b>12.3</b>	<b>11.3</b>	<b>12.6</b>	<b>11.3</b>	<b>16.2</b>	<b>16.6</b>	<b>17.8</b>
<b>Health and community services</b>							
<i>Industry-specific measures</i>							
Premium Support scheme	-	-	-	24.4	17.1	50.0	23.5
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	1.9	1.4
TRADEX	<0.1	-	-	0.2	0.3	0.3	0.3
<i>General investment measures</i>							
Development allowance	<0.1	<0.1	<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	<0.1	-
Commercial Ready Program	-	-	-	<0.1	3.5	7.0	7.8
COMET Program	0.9	0.8	0.3	0.2	0.6	0.5	1.5
Cooperative Research Centres	7.1	7.2	14.1	15.3	19.6	19.0	24.2
Innovation Investment Fund	0.6	-	5.8	3.9	2.3	2.4	-
Premium R&D tax concession	<0.1	<0.1	0.2	0.2	0.3	0.5	0.8
Preseed fund	-	-	2.5	0.5	1.8	2.0	1.1
R&D Start	20.8	10.6	9.3	12.1	4.4	1.8	0.2
R&D tax concession	2.3	0.6	0.7	0.7	0.8	1.0	1.1
R&D tax offset for small companies	-	1.6	2.7	2.0	2.4	2.2	3.0
<i>Other measures</i>							
Australian Tourism Development Program	-	-	-	-	-	-	<0.1
Small business capital gains tax exemption	0.8	3.6	3.6	5.9	5.9	7.5	8.1
Small business programs	<0.1	<0.1	<0.1	<0.1	0.2	<0.1	<0.1
Wide Bay Burnett Structural Adjustment	<0.1	<0.1	-	-	-	-	-
<b>Total</b>	<b>34.1</b>	<b>29.1</b>	<b>43.0</b>	<b>70.1</b>	<b>62.6</b>	<b>96.3</b>	<b>73.0</b>

(Continued next page)

Table A.7 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<b>Cultural and recreational services</b>							
<i>Industry-specific measure</i>							
Australian Film Commission	16.9	20.5	22.5	48.6	52.0	52.4	53.0
Australian Film Finance Corporation	50.0	57.5	60.5	65.5	70.5	70.5	70.5
Equine Influenza Emergency Assistance Package	-	-	-	-	-	-	256.8
Exemption of film tax offset payments	-	1.0	3.0	16.0	7.0	9.0	21.0
Film Australia	4.9	9.8	10.0	10.8	13.0	13.2	13.3
Film industry tax incentives – 10B & 10A	-4.0	2.0	3.0	-1.0	-2.0	-13.0	-13.0
Refundable tax offset for large scale film production	-	3.0	9.0	53.0	22.0	29.0	69.0
<i>General export measures</i>							
Export Market Development Grants Scheme	10.6	11.3	12.2	11.3	12.1	5.0	5.5
TRADEX	-	-	-	<0.1	-	-	-
<i>General investment measures</i>							
Development allowance	0.3	0.2	<0.1	<0.1	<0.1	<0.1	<0.1
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	-	0.2	0.2	0.2
COMET Program	0.1	0.1	<0.1	0.2	0.1	0.2	0.4
Cooperative Research Centres	2.4	2.4	4.3	4.8	4.7	4.7	3.5
Innovation Investment Fund	0.6	-	-	-	-	-	-
Premium R&D tax concession	<0.1	<0.1	0.1	0.2	0.2	0.3	0.5
R&D Start	0.7	0.3	0.3	0.1	-	-	-
R&D tax concession	9.0	0.6	0.7	0.5	0.6	0.7	0.8
R&D tax offset for small companies	-	1.0	1.7	1.9	2.3	2.1	2.8
<i>Other measures</i>							
Australian Tourism Development Program	-	-	-	-	-	-	0.9
Eden Structural Adjustment	<0.1	<0.1	<0.1	-	-	-	-
Industry Cooperative Innovation Program	-	-	-	-	-	0.7	-
Small business capital gains tax exemption	0.5	0.9	0.9	0.8	0.8	1.1	1.1
Small business programs	<0.1	<0.1	<0.1	<0.1	-	0.7	0.6
South West Forests Structural Adjustment	0.2	0.3	-	-	-	-	-
Wide Bay Burnett Structural Adjustment	0.2	0.1	-	-	-	-	-
<b>Total</b>	<b>92.5</b>	<b>111.3</b>	<b>128.5</b>	<b>212.9</b>	<b>183.5</b>	<b>176.7</b>	<b>487.0</b>

(Continued next page)

Table A.7 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<b>Personal and other services</b>							
<i>Industry-specific measure</i>							
Renewable Energy Development Initiative	-	-	-	-	-	0.7	1.5
<i>General export measures</i>							
Export Market Development Grants Scheme	1.2	0.7	0.7	0.9	1.2	1.8	1.7
<i>General R&amp;D measures</i>							
Commercial Ready Program	-	-	-	-	0.6	0.1	<0.1
COMET Program	<0.1	<0.1	-	<0.1	0.1	0.1	<0.1
Premium R&D tax concession	<0.1	0.1	0.2	0.3	0.3	0.5	0.8
R&D Start	2.7	0.3	0.2	<0.1	-	-	-
R&D tax concession	0.6	0.6	0.7	1.2	1.3	1.5	1.8
R&D tax offset for small companies	-	0.9	1.5	1.9	2.3	2.1	2.8
<i>Other measures</i>							
Australian Tourism Development Program	-	-	-	-	-	-	1.7
Industry Cooperative Innovation Program	-	-	-	-	-	0.5	<0.1
Small business capital gains tax exemption	0.7	1.0	1.0	2.5	2.5	3.1	3.4
Small business programs	0.1	1.3	1.2	0.9	1.2	1.6	1.2
<b>Total</b>	<b>5.4</b>	<b>5.0</b>	<b>5.5</b>	<b>7.7</b>	<b>9.5</b>	<b>12.1</b>	<b>15.0</b>
<b>Unallocated services</b>							
<i>Industry-specific measures</i>							
Building IT strengths	64.6	16.1	11.6	12.6	10.6	7.5	-
ICT Incubators Program	-	-	-	-	-	-	1.7
Travel compensation fund	5.0	-	-	-	-	-	-
<i>General export measures</i>							
Tourism Australia	97.9	99.9	97.9	138.4	137.8	133.8	135.8
Export Market Development Grants Scheme	-	-	-	-	-	<0.1	-
<i>General R&amp;D measures</i>							
CSIRO	10.3	10.6	-	-	-	-	-
R&D Start	-	-	0.2	-	-	-	-

(Continued next page)

**Table A.7** (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Other measures</i>							
Australian Tourism Development Program	-	-	-	4.0	7.0	6.8	-
Back of Bourke Exhibition Centre	0.9	0.2	-	-	-	-	-
Cairns Esplanade Development	-	-	-	2.9	3.0	1.9	-
Cairns Foreshore Promenade Development	-	-	-	2.0	2.9	-	-
Fairbridge Village Redevelopment	-	-	-	0.7	-	-	-
Film Licensed Investment Company Scheme	-	-	-	-	-	4.0	4.0
Further Tourism Promotion	5.0	-	-	-	-	-	-
Indigenous Tourism Business Ready Program	-	-	-	0.2	0.8	1.1	0.4
Kimberley Cultural Tourism Promotion	-	-	-	0.1	0.1	-	-
Lancefield Visitor Information Centre & Reserve	-	-	-	0.2	-	-	-
National Tourism Accreditation Framework	-	-	-	0.7	0.8	0.5	-
North East Chinese Heritage Trail	-	-	-	-	0.5	1.2	-
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	-	-	0.5	0.4
Tasmanian Infrastructure Initiative	-	-	1.1	-	0.7	-	-
Tasmanian Regional Tourism	0.2	0.4	-	-	-	-	-
The Great Green Way - Tourism Initiative	-	-	-	1.9	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>	<i>204.5</i>	<i>133.5</i>	<i>115.0</i>	<i>168.3</i>	<i>168.1</i>	<i>159.3</i>	<i>142.3</i>
<b>Total outlays</b>	<b>581.2</b>	<b>590.7</b>	<b>697.6</b>	<b>841.9</b>	<b>893.7</b>	<b>1 044.5</b>	<b>1 356.1</b>
<b>Total tax expenditures</b>	<b>328.4</b>	<b>326.2</b>	<b>393.7</b>	<b>505.9</b>	<b>506.5</b>	<b>629.4</b>	<b>917.7</b>
<b>Total Budgetary assistance</b>	<b>909.7</b>	<b>916.9</b>	<b>1 091.3</b>	<b>1 347.8</b>	<b>1 400.2</b>	<b>1 673.9</b>	<b>2 273.7</b>

- Nil. Figures may not add to totals due to rounding. <sup>a</sup> The estimates are derived primarily from Australian Government departmental annual reports and Treasury's Tax Expenditure Statements and unpublished information provided by relevant agencies.

Source: Commission estimates.

**Table A.8 Australian Government budgetary assistance, Unallocated other,<sup>a,b</sup> 2001-02 to 2007-08**

\$ million

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Industry-specific measures</i>							
Australian Seafood Industry Council	-	-	-	<0.1	0.1	-	-
Pharmaceuticals Partnerships Program	-	-	-	-	-	-	16.6
Renewable Energy Development Initiative	-	-	-	-	-	-	3.4
Tasmanian wheat freight subsidy	-	-	-	-	-	0.6	0.9
<i>General export measures</i>							
Austrade	174.5	163.8	158.5	155.1	167.0	172.0	170.1
EFIC national interest business	11.8	13.0	12.8	10.4	9.1	10.9	6.7
Export access	2.9	0.2	-	-	-	-	-
Export Market Development Grants Scheme	-	-	-	-	-	<0.1	-
International Food and Agricultural Service	-	-	-	30.7	30.5	30.5	36.7
TRADEX	-	-	-	1.5	-	-	-
<i>General investment measure</i>							
Development allowance	48.9	25.6	13.3	8.9	5.6	2.2	0.1
Invest Australia	14.0	16.7	19.4	22.3	22.0	24.0	-
Regional headquarters program	0.5	0.5	0.5	0.5	0.5	0.5	0.5
<i>General R&amp;D measures</i>							
Biotechnology Innovation Fund	-	-	-	1.2	0.3	<0.1	-
Commercial Ready Program	-	-	-	0.8	1.3	0.4	24.3
COMET Program	-	-	-	<0.1	-	-	-
Commonwealth technology park	11.5	-	-	-	-	-	-
Innovation Access Program	-	10.7	11.0	5.8	9.3	0.8	1.1
Innovation Investment Fund	-	-	-	0.5	-	-	-
Major national research facilities	1.3	7.1	10.9	11.9	11.9	-	-
Premium R&D tax concession	0.4	1.0	1.6	2.4	3.1	4.7	7.4
Preseed fund	-	-	-	0.1	-	-	-
R&D Start	-	0.3	-	28.2	4.6	2.2	1.5
R&D Start Loans	-	-	-	-	0.1	-	-
R&D tax concession	27.7	6.5	7.4	10.2	11.4	13.3	15.7
R&D tax offset for small companies	-	2.3	3.8	5.9	6.9	6.4	8.6
R&D tax offset payments – exemption	40.0	60.0	35.0	2.0	-30.0	-55.0	-85.0

(Continued next page)

**Table A.8** (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Other measures</i>							
25 per cent entrepreneurs' tax offset	-	-	-	-	-	130.0	170.0
Australian Made Campaign – export strategy	-	-	-	0.9	0.7	0.5	0.9
Beaconsfield Community Fund	-	-	-	-	-	1.0	2.4
Business assistance fund for disasters	-	-	-	-	-	10.0	11.0
Cyclone Larry – Fuel Excise Relief	-	-	-	-	-	1.0	0.5
Capital gains tax relief for statutory licences	-	-	-	-	-	20.0	90.0
Fishing Structural Adjustment Package – Onshore Business Restructure Program*	-	-	-	-	-	-	5.7
Home Based Business Seminars	-	-	-	-	-	0.4	0.3
Industry Capability Network Limited	-	-	1.5	1.8	1.5	2.3	-
Industry Cooperative Innovation Program	-	-	-	-	-	-	2.7
Innovation Investment Fund for South Australia*	-	-	-	-	-	-	<0.1
Intermediary Access Program	-	-	-	-	-	-	1.9
Port Kembla Industry Facilitation Fund	-	-	-	-	-	2.4	2.6
Regional assistance program	29.2	21.9	-	-	-	-	-
Regional partnerships program	-	-	27.6	30.4	26.8	17.3	18.6

(Continued next page)

Table A.8 (continued)

	01-02	02-03	03-04	04-05	05-06	06-07	07-08
<i>Other measures (continued)</i>							
Small business CG tax 50 percent reduction	130.0	160.0	240.0	320.0	370.0	430.0	560.0
Small business CG tax asset exemption	5.0	10.0	15.0	25.0	35.0	50.0	85.0
Small business CG tax retirement exemption	55.0	85.0	100.0	160.0	180.0	240.0	380.0
Small business capital gains tax exemption	0.5	9.0	9.0	9.6	9.6	12.2	13.1
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	-	0.5	0.4
Structural Adjustment Fund for South Australia	-	-	-	-	13.1	10.5	7.0
Sustainable regions program	0.4	6.2	20.9	22.6	36.8	7.1	4.7
Tasmanian Freight Equalisation Scheme	0.8	0.8	1.0	0.9	0.9	1.0	1.1
TCF Corporate Wear Program <sup>c</sup>	37.4	41.1	52.2	46.0	50.9	56.4	66.6
Tropical Cyclones Larry and Monica - business assistance	-	-	-	-	136.5	11.8	-
<b>Total outlays</b>	<b>249.3</b>	<b>243.1</b>	<b>268.0</b>	<b>330.2</b>	<b>479.5</b>	<b>302.3</b>	<b>318.3</b>
<b>Total tax expenditures</b>	<b>345.3</b>	<b>398.6</b>	<b>474.2</b>	<b>586.0</b>	<b>636.1</b>	<b>915.3</b>	<b>1 314.9</b>
<b>Total budgetary assistance</b>	<b>594.7</b>	<b>641.8</b>	<b>742.1</b>	<b>916.2</b>	<b>1 115.6</b>	<b>1 217.5</b>	<b>1 633.2</b>

- Nil. Figures may not add to totals due to rounding. <sup>a</sup> The estimates are derived primarily from Australian Government departmental annual reports and Treasury's Tax Expenditure Statements and unpublished information provided by relevant agencies. <sup>b</sup> Includes programs or amounts of funding where the initial benefiting industry is not stated and/or has not been ascertained. <sup>c</sup> Reflecting a more strict concordance with the Commission's 'initial benefiting industry' allocation method, the TCF Corporate Wear Program was reallocated from the 'Textiles, Clothing, Footwear and Leather' category to the 'Unallocated Other' category following last year's edition of *Trade and Assistance Review*.

Source: Commission estimates.