



CSL Limited

Tax Transparency Report Supplement


Australia

2018/2019

CSL™

Australian Tax Reconciliation

Values in A\$m per CSL Australian income tax return.

These details are provided to assist an understanding of the tax values in the Report of Entity Tax Information published by the Australian Taxation Office each year, refer - <http://data.gov.au/dataset/corporate-transparency> 

CSL Australia	2019
External Sales Revenue	726.1
Related Party Revenue	707.3
External Royalty income	210.0
Other external income	34.1
External interest income	5.5
Related party dividend income	1,034.0
Gross income including Related party dividend income	2,717.0
Profit Before Tax	945.7
less tax exempt foreign related party dividend income	(1,034.0)
Australian Loss (excluding dividends)	(88.3)
add/(less) permanent non-taxable differences	87.9
add/(less) temporary tax timing differences	69.7
add R&D eligible expenditure for R&D Tax Offset*	100.0
* Total R&D expenditure of \$524m	
Taxable Income	169.3
Australian Tax Payable is calculated as:	
Taxable Income	169.3
Gross Tax Payable @ 30%	50.8
less Foreign Tax Paid Offsets	(20.6)
Australian Tax Payable	30.2
less 38.5% R&D Tax Offset	(38.5)
Australian Net Tax Loss after R&D Tax Offset	(8.3)
Calculation of the Australian Income Tax Expense:	
Profit Before Tax	945.7
less tax exempt foreign related party dividend income subsidiaries	(1,034.0)
Australian Loss (excluding dividends)	(88.3)
add/(less) permanent non-taxable differences	87.9
	(0.4)
Australian Tax Expense @ 30%	(0.1)
less Tax Expense related to R&D Tax Offset	(8.5)
Australian Income Tax Expense Credit	(8.6)
Australian Effective Tax Rate	
Net Tax Loss as a percentage of Australian Loss (excluding tax exempt dividends from foreign subsidiaries)	-0.9%
Tax Expense Credit as a percentage of Australian Loss (excluding tax exempt dividends from foreign subsidiaries)	9.7%

Australian Tax Contribution Summary

The table below provides an overview of all the other Australian Federal and State taxes paid and collected by CSL Australia in the 2019 income year. Values are in A\$m.

This table only includes taxes paid to Australian Federal and State authorities. It does not include taxes paid or collected by CSL Australia in foreign jurisdictions. In 2019, CSL Australia paid A\$18.8m in withholding taxes to overseas governments. In accordance with the Australian tax law, this withholding tax is available for offset against the Australian income tax liability.

CSL Australia	2019
Corporate Income Tax	34.1
Fringe Benefits Tax	1.1
Customs duties	0.2
Land Tax	1.5
Payroll tax	17.6
Congestion levy	0.8
Total Australian taxes and imposts paid	55.3
GST paid	152.7
GST claimed	(146.0)
PAYG - employee withholding tax	100.6
Total Other Australian taxes collected and remitted	107.3