



CSL

**Tax Transparency
Report Supplement
Australia**

2021/2022



Australian Tax Reconciliation

Values are 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	2022 (A\$m)
External Sales Revenue	1,081.0
Related Party Revenue	835.1
External Royalty Income	265.5
Other External Income	54.0
External Interest Income	12.8
Related Party Dividend Income	1,307.6
Gross Income including Related Party Dividend Income	3,556.0
Profit Before Tax	1,419.6
(less) Tax exempt foreign related party dividend income	(1,307.6)
Australian Profit Before Tax (excluding dividends)	112.0
add/(less) Permanent non-taxable differences	(88.9)
add/(less) Temporary tax timing differences	(64.0)
add R&D eligible expenditure for R&D Tax Offset *	129.2
* Total R&D expenditure of \$660.8m	
Taxable Income	88.3
Australian Tax Payable is calculated as:	
Taxable Income	88.3
Gross Tax Payable @ 30%	26.5
(less) Foreign Tax Paid Offsets	(19.1)
(less) 38.5% R&D Tax Offset	(56.7)
Australian Tax Loss	(49.3)
Calculation of the Australian Income Tax Expense:	
Profit Before Tax	1,419.6
(less) Tax exempt foreign related party dividend income	(1,307.6)
Australian Profit Before Tax (excluding dividends)	112.0
add/(less) Permanent non-taxable differences and offsets	(109.1)
	2.9
Australian Tax Expense @ 30%	0.8
(less) Tax expense credit related to R&D Tax Offset	(17.9)
Australian Income Tax Expense	(17.1)

Australian Effective Tax Rate

Tax Expense Credit as a percentage of Australian Profit Before Tax (including tax exempt dividends from foreign subsidiaries)	1.2%
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Tax Expense Credit as a percentage of Australian Profit Before Tax (excluding tax exempt dividends from foreign subsidiaries)	15.2%
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Australian Tax Contribution Summary

The table below provides an overview of all the taxes paid and collected by CSL Australia in the 2022 income year on Australian income. Values are in A\$m.

Australian taxes include taxes paid to Australian Federal and State authorities.

Income tax paid to tax authorities during the year differs from the Effective Tax Rate for accounting purposes. This is due to a variety of factors, such as, cash tax paid in the year may relate to profits from prior years or determined by reference to fixed instalment rates set by tax authorities. There are also differences in accounting and tax depreciation rates that impact the timing of tax payments, and other tax and accounting timing differences.

CSL Australia	2022 (A\$m)
Total Australian Taxes and Imposts Paid	109.6
Corporate Income Tax	81.3
Fringe Benefits Tax	1.1
Customs Duties	0.2
Land Tax	1.9
Payroll Tax	24.2
Congestion Levy	0.9
Total Withholding Tax Paid to Foreign Jurisdictions [^]	12.6
Total Other Australian Taxes Collected and Remitted	158.0
GST paid	206.7
GST claimed	(169.1)
PAYG - Employee Withholding Tax	120.4

[^] In accordance with Australian tax law, these amounts are available for offset against the Australian income tax liability.