Tax Transparency Report Supplement

Australia

2023/2024

Australian Tax Reconciliation

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, noting that values shown below are per CSL Ltd's Australian Tax Consolidated Group amended income tax return for the financial year ended 30 June 2024 which may not be fully reflected in data published in the website below:

https://data.gov.au/data/dataset/corporate-transparency

CSL Australia	2024 (A$m)
External Sales Revenue	1,063.9
Related Party Revenue	1,197.2
External Royalty Income	358.2
Other External Income	86.9
External Interest Income	8.1
Related Party Dividend Income	2,436.7
Gross Income including Related Party Dividend Income	**5,151.0**

Profit Before Tax **(PBT)**	2,466.3
(less) Tax exempt foreign related party dividend income	(2,436.7)
Australian Profit Before Tax (excluding dividends)	29.6
add/(less) Permanent tax differences ^ ^ *Predominantly due to accruals basis attribution of controlled foreign company income*	174.0
add/(less) Temporary tax timing differences	(57.2)
add R&D eligible expenditure for R&D Tax Offset * * *Total R&D expenditure of $681.6m*	111.2
Taxable Income	**257.6**

Australian Tax Payable is calculated as:	
Taxable Income	257.6
Gross Tax Payable @ 30%	77.3
(less) Foreign Tax Paid Offsets	(33.0)
(less) R&D Tax Offset	(44.3)
Australian Net R&D Tax Offset Carried Forward	**(3.1)**

Calculation of the Australian Income Tax Expense:	
Profit Before Tax	2,466.3
(less) Tax exempt foreign related party dividend income	(2,436.7)
Australian Profit Before Tax (excluding dividends)	29.6
add/(less) Permanent taxable/(non-taxable) differences and offsets	124.4
Amount after permanent taxable differences and offsets	**154.0**
Australian Tax Expense @ 30%	**46.2**
(less) Tax expense credit related to R&D Tax Offset	(14.1)
Australian Income Tax Expense Current Year	**32.1**

Australian Effective Tax Rate

Current Year ETR as a percentage of Australian PBT (including tax exempt dividends)	1.3%
Current Year ETR as a percentage of Australian PBT (excluding tax exempt dividends from foreign subsidiaries)	108.4%

Australian Tax Contribution Summary

The table below provides an overview of all the taxes paid and collected by CSL Australia in the 2024 income year on Australian income. All values are in A$'m.

Australian taxes include taxes paid to Australian Federal and State authorities. Withholding taxes paid to foreign jurisdictions in respect of Australian income is also disclosed. In accordance with Australian tax law, these amounts are available for offset against the Australian income tax liability.

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. Other factors impacting tax paid in the year include various accounting and tax timing differences such as depreciation, and the availability of any carry forward tax credits.

CSL Australia	**2024 (A$m)**
Taxes and Imposts Paid to Australian Jurisdiction	**40.4**
Corporate Income Tax	0.1
Fringe Benefits Tax	1.5
Customs Duties	0.2
Land Tax	1.7
Payroll Tax	36.0
Congestion Levy	1.0
Total Withholding Tax Paid to Foreign Jurisdictions	**17.9**
Total Other Australian Taxes Collected and Remitted	**172.0**
GST paid	115.3
GST claimed	(86.4)
PAYG - Employee Withholding Tax	143.1